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STATE OF MONTANA

REPORT OF U.S. DOCUMENTS COLLECTION
MONTANA STATE LIBRARY
GENERAL FUND REVENUE SOURCES

DEPARTMENT OF ADMINISTRATION
BUDGET DIVISION

Montana State Library



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STATE OF MONTANA

REPORT OF
GENERAL FUND REVENUE SOURCES

DEPARTMENT OF ADMINISTRATION
BUDGET DIVISION
OCTOBER 22, 1969

FORWARD

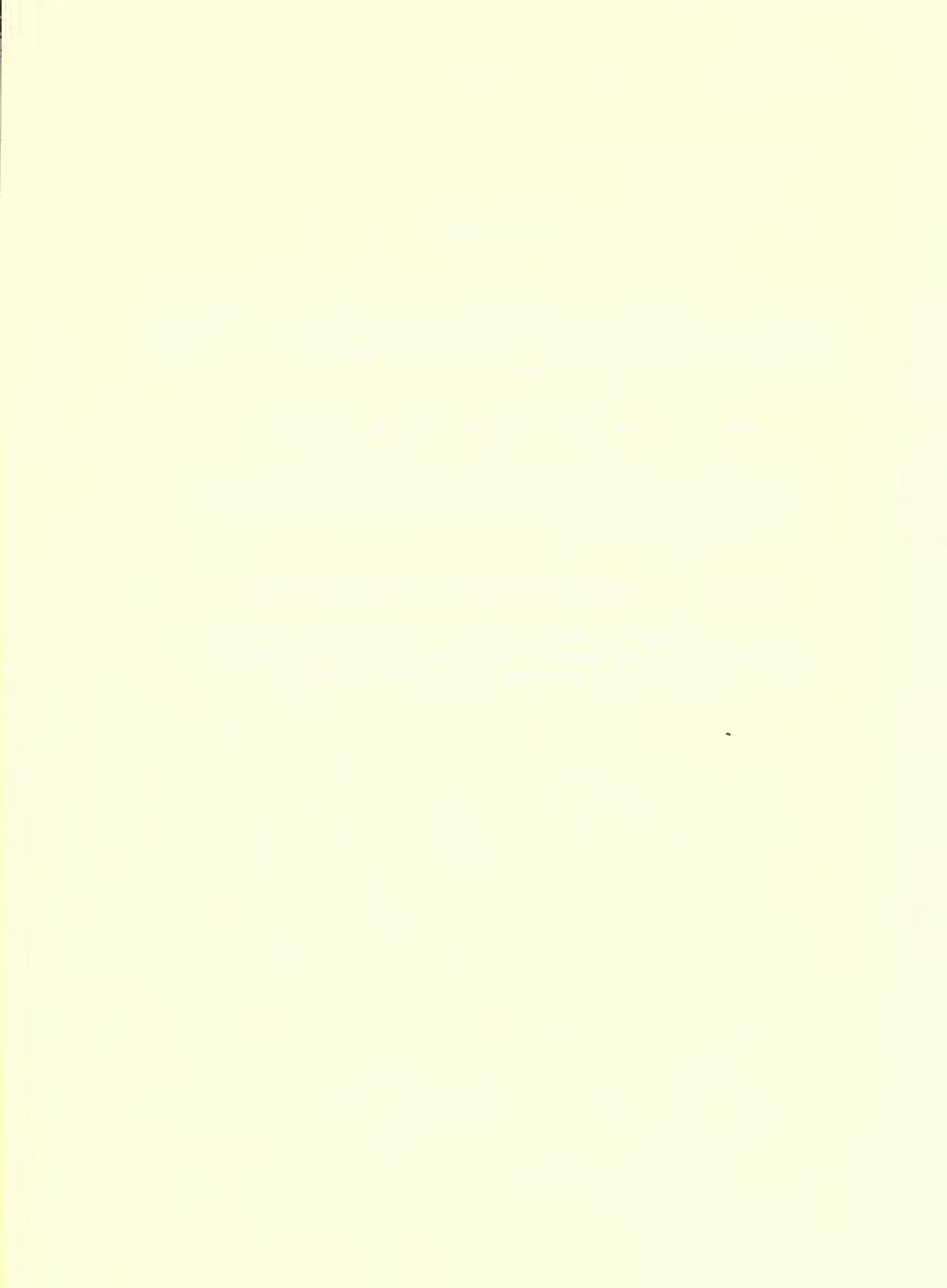
This report is presented in an effort to bring about the revising and updating of the total process involved with accounting for revenues deposited to the General Fund of the State of Montana. It is broken into two major sections as follows:

SECTION I - ANALYSIS OF GENERAL FUND REVENUE SOURCES

This section contains an item-by-item explanation of the recommendations of the Budget Division of the Department of Administration for more efficient and meaningful reporting of General Fund Revenues.

SECTION II - INVENTORY OF GENERAL FUND REVENUE SOURCES

Section II presents a compilation of all items of revenue which are deposited to the General Fund by the various State agencies, and incorporates the recommendations found in Section I.



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SECTION I
ANALYSIS OF GENERAL FUND REVENUE SOURCES

S E C T I O N 1

ANALYSIS OF GENERAL FUND REVENUE SOURCES

This section presents the proposals and recommendations of the Budget Division of the Department of Administration for the purpose of revising and updating the present structure for reporting of General Fund Revenues in order to facilitate a more meaningful presentation.

The revisions which are recommended fall substantially within three general areas as follows:

1. Changes in functional classifications
2. Revised revenue source titles
3. Addition of new sources and deletion of obsolete source titles

Specific changes which are recommended are detailed in Table I of this section. Particular attention should be directed to several of the more notable revisions which are further justified as follows:

1. A new revenue source has been added entitled "Public Contractors Tax". This tax was first collected in fiscal year 1969 and \$900,000. in revenue was realized. This revenue was credited to "Transfers In". In view of the amount involved, it is obvious that a new source title is justified for proper presentation.
2. Under the present structure, the revenues collected by the Railroad Commission are being reported under two source titles, "Motor Carrier" and "Public Service Commission Fees". However, the Commission does not attempt to make this breakdown, and, with their approval, it is recommended that these revenues be reported under a single source titled "Railroad Commission Licenses and Fees".
3. A separate source known as "G.E.D. Testing" has been used to report revenues from General Educational Development Tests administered by the Superintendent of Public Instruction. However, revenues in this area have been relatively small. Furthermore, there are several other minor revenues such as textbook licenses and printing of school laws which are collected by the same agency and which apparently have been credited to "Miscellaneous Income" in the past. Therefore, it is recommended that the source title be changed to "Public Instruction Fees" and used to report all General Fund Revenues relating to that department, except "Teachers Certification Fees" and "Film Library Fees", which are reported under separate titles.
4. Under the present structure, a separate source is maintained for each of the State Institutions which is credited with all General Fund Revenue generated by each respective institution. This practice is satisfactory with regard to the four penal institutions. However, each of the other seven is authorized to charge a per diem rate to its residents or to parties responsible for them. This charge is actually determined and collected by the Board of Institutions. Therefore, it is advisable to keep per diem revenues separate from other miscellaneous revenues (employee meals, housing, laundry service, etc.) which are collected at the institution. To

facilitate making this distinction, it is recommended that two source titles be set up for each of the seven institutions which charge a per diem, one source designated for per diem (Galen State Hospital - Per Diem) and one to show other miscellaneous revenues (Galen State Hospital - Misc.).

5. It is recommended that a new source title, "Long-Range Bond Excess", be set up to handle transfers to the General Fund of Sinking Fund moneys in excess of principal, interest, and reserve requirements of Long-Range Building Bonds as provided by Montana Statute. Such transfers have, in the past, amounted to substantial sums (\$8,000,000. in fiscal year 1969) and have been credited to "Transfers In". The use of a separate source title, as herein recommended, would provide a more meaningful presentation.
6. Montana Law provides that a percentage of the grazing fees collected by the Grass Conservation Commission be deposited to the General Fund. Although this has never been done, it is recommended that a source titled "Grass Conservation Fees" be set up to handle such revenues.
7. As can be seen in Table I, substantial revisions are recommended in the "Other Income" section. Discontinuance of most of the source titles in this section is recommended due to their obsolescence and superfluity. Discontinuance of the source titled "Inter-Agency Claim" is recommended. This source has, in the past, been used to report "Rent Revenues" and "Legislative Auditor's Fees" collected from non-General Fund agencies. It is recommended that two new source titles be established, "Rent Reimbursements" and "Legislative Post Audit Fees", to report these revenues.
8. The 1969 Legislature directed (in Chapter 11, Laws of 1969) that the costs of central services financed by the General Fund will be returned to the General Fund on a pro-rata basis from those non-General Fund agencies which benefit from the services. It is recommended, therefore, that a source titled "Pro-Rata Reimbursements" be established for reporting such reimbursements. At such time as the specific cost areas involved are determined and set out by the Board of Review, it would be beneficial to further break down this source and report revenues to each area.
9. The bulk of the remaining recommended revisions simply consists of discontinuing source titles which are no longer used and of updating certain source titles in order to more realistically identify the revenues to be contained therein.

Table II indicates the recommended breakdown of revenue sources by function. This type of breakdown is highly beneficial for analytical purposes and it is recommended that the monthly "Controller's Report" be rearranged to conform to this format and that new code numbers be assigned. The present functional breakdown is shown in Table I.

A breakdown of revenue sources by cognizant agency is shown in Table III for informational purposes.

Table IV is a presentation of the recommended format for reporting General Fund Revenues on the monthly "Controller's Report". The notable revision here is the addition of columns to indicate the estimated revenues projected for the fiscal year from each source and the percent collected to date in each case.

Under the present system, the agencies do not receive any reporting document of General Fund revenue from the Accounting Division, and, consequently, do not balance their records with that office. Numerous instances have been noted wherein substantial variances exist between

agency records and the monthly "Controller's Reports". It is recommended that such reports be made available to each cognizant agency. It is emphatically urged that a monthly reconciliation with the "Controller's Reports" be made mandatory for each agency which deposits revenues to the General Fund. This would enable the Accounting Division or the cognizant agency to make any necessary corrections and would assure a single, authoritative revenue statement in the form of the "Controller's Report".

It is the further recommendation of the Budget Division that the revisions contained herein, if approved, be implemented by July 1, 1970, the beginning of the 1971 fiscal year.

GENERAL FUND REVENUE SOURCES

RECOMMENDED REVISIONS

CODE NO.	SOURCE TITLE PRESENT STRUCTURE	RECOMMENDED CHANGE		RECOMMENDED FUNCTIONAL CLASSIFICATION	COGNIZANT AGENCY
		FUNCTION	RECOMMENDED CHANGE		
001	Beer Licenses & Taxes	Liquor & Tobacco Taxes & Licenses		Liquor Control Board	
002	Cement Tax	Business Taxes, License, & Fees		Board of Equalization	
003	Chain Store License Tax	Business Taxes, Licenses, & Fees		Board of Equalization	
004	Cigarette License Tax	Liquor & Tobacco Taxes & Licenses		Board of Equalization	
005	Coal Production License Tax	Severance Taxes & Licenses		Board of Equalization	
006	Contractors Licenses	Business Taxes, Licenses, & Fees		Board of Equalization	
007	Source Addl. Corporation License Tax	Public Contractors Tax	Business Taxes, Licenses, & Fees	Board of Equalization	
008	County Licenses	Income, Corporation License, & Property Taxes	Income, Corporation License, & Property Taxes	Board of Equalization	
009	County Taxes	Ad valorem Tax	Business Taxes, Licenses, & Fees	Board of Equalization	
010	Electrical Energy License Tax	Income, Corporation License, & Property Taxes	Income, Corporation License, & Property Taxes	Board of Equalization	
011	Freight Line Company Tax	Liquor & Tobacco Taxes & Licenses	Liquor Control Board	Board of Equalization	
012	Income Tax	Income, Corporation License, & Property Taxes	Income, Corporation License, & Property Taxes	Board of Equalization	
013	Inheritance Tax	Severance Taxes & Licenses	Severance Taxes & Licenses	Board of Equalization	
014	Liquor Excise Tax	Public Utilities Taxes & Licenses	Public Utilities Taxes & Licenses	Board of Equalization	
015	Liquor License Tax	Liquor & Tobacco Taxes & Licenses	Liquor Control Board	Board of Equalization	
016	Liquor Board Profits	Sale of Goods, Property, & Services	Sale of Goods, Property, & Services	Liquor Control Board	
017	Metal Mines Tax	Severance Taxes & Licenses	Severance Taxes & Licenses	Board of Equalization	
018	Natural Gas Tax	Public Utilities Taxes & Licenses	Public Utilities Taxes & Licenses	Board of Equalization	
019	Oil Production License Tax	Severance Taxes & Licenses	Severance Taxes & Licenses	Board of Equalization	
020	Photo License Tax	Income, Corporation License, & Property Taxes	Income, Corporation License, & Property Taxes	Board of Equalization	
021	Private Car Line Tax	Discontinued	Discontinued	Board of Equalization	
022	Telegraph Message Tax	Public Utilities Taxes & Licenses	Public Utilities Taxes & Licenses	Board of Equalization	
023	Telephone License Tax	Public Utilities Taxes & Licenses	Public Utilities Taxes & Licenses	Board of Equalization	
	Theatre License Tax	Discontinued	Discontinued	Board of Equalization	

CODE NO.	SOURCE TITLE PRESENT STRUCTURE	RECOMMENDED CHANGE	RECOMMENDED FUNCTIONAL CLASSIFICATION	COGNIZANT AGENCY
058	Highway Patrol Fines	Drivers Licenses	Public Health, Welfare, & Safety	Highway Patrol
059	Highway Patrol Licenses	Land Office Fees	Public Health, Welfare, & Safety Sale of Goods, Property, & Services	Highway Patrol Lands & Investments
060	Livestock Dairy Fees	Livestock Sanitary Licenses	Business Taxes, Licenses, & Fees	Livestock Sanitary Board
061	Milk Control Board	Milk Licenses	Business Taxes, Licenses, & Fees	Milk Control Board
062	Motor Carrier	Railroad Commission Licenses & Fees	Public Utilities Taxes & Licenses	Board of Railroad Commissioners
063				
064	Public Service Commission Fees	* Combine with Motor Carrier (above) under Railroad Commission Licenses & Fees	Business Taxes, Licenses, & Fees	Secretary of State
065	Secretary of State Fees	Sup. Cor. School	Business Taxes, Licenses, & Fees	Secretary of State
066	Sup. Veterans Welfare Comm.	Discontinued	Business Taxes, Licenses, & Fees	Secretary of State
067	Public Welfare Estates	Discontinued	Business Taxes, Licenses, & Fees	Secretary of State
068				
069	Adjutant General Interest on Invested Surplus	Discontinued	Business Taxes, Licenses, & Fees	Supervisor of Public Instruction
070	State Parks Certification	Discontinued	Business Taxes, Licenses, & Fees	Supervisor of Public Instruction
071	Film Library	Teachers Certification	Business Taxes, Licenses, & Fees	Supervisor of Public Instruction
072		Film Library Fees	Business Taxes, Licenses, & Fees	Supervisor of Public Instruction
073			Business Taxes, Licenses, & Fees	Supervisor of Public Instruction
074	Supreme Court	Attorneys Licenses & Court Fees	Business Taxes, Licenses, & Fees	Supreme Court
075	Sale of Public Lands	Public Instruction	Business Taxes, Licenses, & Fees	Lands & Investments
076	G.E.D. Testing	Fees	Business Taxes, Licenses, & Fees	Supervisor of Public Instruction
077	Hail Insurance Levy		Sale of Goods, Property, & Services	Board of Hail Insurance
078	Water Conservation Board	Sale of Water	Sale of Goods, Property, & Services	Water Resources Board
080 thru		FUNCTION: UNIVERSITY SYSTEM		
086	University Units	Discontinued		
		FUNCTION: CUSTODIAL SYSTEM		
	Swan River Youth Forest Camp	Public Institutions Reimbursements		Swan River Youth Forest Camp

GENERAL FUND REVENUE SOURCES
RECOMMENDED REVISIONS (Continued)

CODE NO.	SOURCE TITLE PRESENT STRUCTURE	RECOMMENDED CHANGE	RECOMMENDED FUNCTIONAL CLASSIFICATION	COGNIZANT AGENCY
090	Childrens Center	Childrens Center- Per Diem	Public Institutions Reimbursements	Department of Institutions
Addl. Source		Childrens Center - Miscellaneous Pine Hills School Mountain View School	Public Institutions Reimbursements Public Institutions Reimbursements Public Institutions Reimbursements	Department of Institutions
091	Industrial School		Public Institutions Reimbursements	Childrens Center Pine Hills School
092	Vocational School		Public Institutions Reimbursements	Mountain View School
093	Montana State Prison		Public Institutions Reimbursements	Montana State Prison
094	Montana State Hospital		Public Institutions Reimbursements	Department of Institutions
Addl. Source		Warm Springs State Hospital	Public Institutions Reimbursements	Department of Institutions
095	Pulmonary Disease Hospital	Galen State Hospital- Per Diem	Public Institutions Reimbursements	Warm Springs State Hospital
Addl. Source		Galen State Hospital- Miscellaneous Veterans Home-Per Diem	Public Institutions Reimbursements	Department of Institutions
096	Veterans Home		Public Institutions Reimbursements	Galen State Hospital
Addl. Source		Veterans Home- Miscellaneous Center for the Aged- Per Diem	Public Institutions Reimbursements	Department of Institutions
097	Home for the Aged		Public Institutions Reimbursements	Veterans Home
Addl. Source		Center for the Aged- Miscellaneous Boulder River School- Per Diem	Public Institutions Reimbursements	Center for the Aged
098	Training School		Public Institutions Reimbursements	Department of Institutions
Addl. Source		Boulder River School- Miscellaneous Discontinued	Public Institutions Reimbursements	Boulder River School
099	Deaf & Blind		Public Institutions Reimbursements	Department of Institutions
Addl. Source		EastMont Facility for Retarded-Per Diem	Public Institutions Reimbursements	EastMont Facility for Retarded
		EastMont Facility for Retarded-Miscellaneous	Public Institutions Reimbursements	EastMont Facility for Retarded-Miscellaneous

GENERAL FUND REVENUE SOURCES
RECOMMENDED REVISIONS (Continued)

CODE NO.	SOURCE TITLE PRESENT STRUCTURE	RECOMMENDED CHANGE	RECOMMENDED FUNCTIONAL CLASSIFICATION	COGNIZANT AGENCY
	FUNCTION: MISCELLANEOUS			
Addl. Source		Long-Range Bond Excess Income, Corporation License, & Property Taxes	Treasurer	Lands & Investments Historical Society
500 610 Addl. Source	Interest & Income Antique Auto Admissions	Interest on Investments Sale of Goods, Property, & Services	Other Income	
100 110 Addl. Source	Miscellaneous Transfers In	Grass Conservation Fees General Revenues	Sale of Goods, Property, & Services Other Income	Grass Conservation Commission
		Legislative Post Audit Fees	Sale of Goods, Property, & Services	Legislative Post Auditor
111 130 200 300 Addl. Source	Inter-Agency Claims Surplus Adjustment Redemptions Federal Aid	Discontinued	Other Income	
		Discontinued	Discontinued	
		Discontinued	Discontinued	
		Discontinued	Discontinued	
400 600 700 800 900 910 920 Source	U.S. Oil Royalties Departmental Collections Permanent Land Grant Gasoline Tax Sale of Bonds Performance Bond Settlement Insurance Proceeds	Federal Reimbursements Discontinued Discontinued Discontinued Discontinued Discontinued Discontinued Discontinued	Other Income	

GENERAL FUND REVENUES

FUNCTIONAL CLASSIFICATIONBUSINESS TAXES, LICENSES, AND FEES

ATTORNEYS LICENSES AND COURT FEES

CEMENT TAX

CHAIN STORE LICENSE TAX

CONTRACTORS LICENSES

COUNTY LICENSES

ENTOMOLOGISTS LICENSE FEES

GRAIN FEES

HORTICULTURE FEES

INSURANCE TAXES AND LICENSES

INVESTMENT LICENSES

LIVESTOCK SANITARY LICENSES

MILK LICENSES

POULTRY AND DAIRY LICENSES

PUBLIC CONTRACTORS TAX

REAL ESTATE LICENSES AND FEES

STATE EXAMINERS FEES

TEACHERS CERTIFICATION

WEIGHTS AND MEASURES FEES

INCOME, CORPORATION LICENSE, AND PROPERTY TAXES

AD VALOREM TAX

CORPORATION LICENSE TAX

INCOME TAX

INHERITANCE TAX

LONG-RANGE BOND EXCESS

PRIVATE CAR LINE TAX

LIQUOR AND TOBACCO TAXES AND LICENSES

BEER LICENSES AND TAXES

CIGARETTE TAXES

LIQUOR EXCISE TAX

LIQUOR LICENSE TAX

PUBLIC HEALTH, WELFARE, AND SAFETY

DEPARTMENT OF HEALTH FEES

DRIVERS LICENSES

HIGHWAY PATROL FINES

PUBLIC WELFARE ESTATES

PUBLIC INSTITUTIONS REIMBURSEMENTS

BOULDER RIVER SCHOOL - Per Diem

BOULDER RIVER SCHOOL - Misc.

CENTER FOR THE AGED - Per Diem

CENTER FOR THE AGED - Misc.

CHILDREN'S CENTER - Per Diem

CHILDREN'S CENTER - Misc.

EASTMONT FACILITY FOR RETARDED - Per Diem

EASTMONT FACILITY FOR RETARDED - Misc.

GALEN STATE HOSPITAL - Per Diem

GALEN STATE HOSPITAL - Misc.

MONTANA STATE PRISON

MOUNTAIN VIEW SCHOOL

PINE HILLS SCHOOL

SWAN RIVER YOUTH CAMP

VETERANS' HOME - Per Diem

VETERANS' HOME - Misc.

WARM SPRINGS STATE HOSPITAL - Per Diem

WARM SPRINGS STATE HOSPITAL - Misc.

PUBLIC UTILITIES TAXES AND LICENSES

ELECTRICAL ENERGY LICENSE TAX

FREIGHT LINE COMPANY TAX

NATURAL GAS TAX

RAILROAD COMMISSION LICENSES AND FEES

TELEGRAPH MESSAGE TAX

TELEPHONE LICENSE TAX

SEVERANCE TAXES AND LICENSES

COAL PRODUCTION LICENSE TAX

METAL MINES TAX

OIL PRODUCTION LICENSE TAX

VERMICULITE LICENSE TAX

SALE OF GOODS, PROPERTY, AND SERVICES

ANTIQUE AUTO ADMISSIONS

CONTROLLERS REVENUES

FILM LIBRARY FEES

FORESTERS FEES

GRASS CONSERVATION FEES

HAIL INSURANCE LEVY

SALE OF GOODS, PROPERTY, AND SERVICES

Continued

LAND OFFICE FEES

LEGISLATIVE POST AUDIT FEES

LIQUOR BOARD PROFITS

PRO-RATA REIMBURSEMENTS

PUBLIC INSTRUCTION FEES

RENT REIMBURSEMENTS

SALE OF PUBLIC LANDS

SALE OF WATER

OTHER INCOME

GASOLINE REFUND PERMITS

INTEREST ON INVESTMENTS

GENERAL REVENUES

TRANSFERS IN

FEDERAL REIMBURSEMENTS

GENERAL FUND REVENUES

AGENCY CLASSIFICATIONELECTIVE OFFICIALSAUDITOR

Insurance Taxes and Licenses
Investment Licenses
Powder Magazine Licenses

BOARD OF RAILROAD COMMISSIONERS

Railroad Commission Licenses and Fees

SECRETARY OF STATE

Secretary of State Fees

SUPREME COURT

Attorneys Licenses and Court Fees

TREASURER

County Licenses
Long-Range Bond Excess

GENERAL GOVERNMENTDEPARTMENT OF ADMINISTRATION

Controllers Revenues
Pro-Rata Reimbursements
Rent Reimbursements

GENERAL GOVERNMENT
Continued

BOARD OF EQUALIZATION

Ad Valorem Tax
Cement Tax
Chain Store License Tax
Cigarette Taxes
Coal Production License Tax
Contractors Licenses
Corporation License Tax
Electrical Energy Tax
Freight Line Company Tax
Gasoline Refund Permits
Individual Income Tax
Inheritance Tax
Metal Mines Tax
Natural Gas Tax
Oil Production License Tax
Private Car Line Tax
Public Contractors Tax
Telegraph Message Tax
Telephone License Tax
Vermiculite License Tax

STATE EXAMINER

State Examiners Fees

HISTORICAL SOCIETY

Antique Auto Admissions

LANDS AND INVESTMENTS

Interest on Investments
Land Office Fees
Sale of Public Land

GENERAL GOVERNMENT
Continued

LIQUOR CONTROL BOARD

Beer Licenses and Taxes
Liquor Board Profits
Liquor Excise Tax
Liquor License Tax

AGRICULTURE AND NATURAL RESOURCES

DEPARTMENT OF AGRICULTURE

Grain Fees
Horticulture Fees
Poultry and Dairy Licenses
Weights and Measures Fees

ENTOMOLOGIST

Entomologist License Fees

STATE FORESTER

Foresters Fees

GRASS CONSERVATION COMMISSION

Grass Conservation Fees

BOARD OF HAIL INSURANCE

Hail Insurance Levy

AGRICULTURE AND NATURAL RESOURCES
Continued

LIVESTOCK SANITARY BOARD

Livestock Sanitary Licenses

MILK CONTROL BOARD

Milk Licenses

WATER RESOURCES BOARD

Sale of Water

HEALTH AND WELFARE

DEPARTMENT OF HEALTH

Department of Health Fees

DEPARTMENT OF PUBLIC WELFARE

Public Welfare Estates

PUBLIC SAFETY

HIGHWAY PATROL

Drivers Licenses
Highway Patrol Fines

LICENSING AND EXAMINING

REAL ESTATE COMMISSION

Real Estate Licenses and Fees

PUBLIC INSTITUTIONS

DEPARTMENT OF INSTITUTIONS

Boulder River School - Per Diem
Center for the Aged - Per Diem
Children's Center - Per Diem
EastMont Facility for Retarded - Per Diem
Galen State Hospital - Per Diem
Veterans' Home - Per Diem
Warm Springs State Hospital - Per Diem

BOULDER RIVER SCHOOL

Boulder River School - Misc.

CENTER FOR THE AGED

Center for the Aged - Misc.

CHILDREN'S CENTER

Children's Center - Misc.

EASTMONT FACILITY FOR RETARDED

EastMont Facility for Retarded - Misc.

PUBLIC INSTITUTIONS
Continued

GALEN STATE HOSPITAL

Galen State Hospital - Misc.

MONTANA STATE PRISON

Montana State Prison

MOUNTAIN VIEW SCHOOL

Mountain View School

PINE HILLS SCHOOL

Pine Hills School

SWAN RIVER YOUTH CAMP

Swan River Youth Camp

VETERANS' HOME

Veterans' Home - Misc.

WARM SPRINGS STATE HOSPITAL

Warm Springs State Hospital - Misc.

EDUCATION

SUPERINTENDENT OF PUBLIC INSTRUCTION

Film Library Fees
Public Instruction Fees
Teachers Certification

OTHER INCOME

General Revenues
Transfers In
Legislative Post Audit Fees
Federal Reimbursements

<u>Code No.</u>	<u>Source Title</u>	<u>Department</u>	<u>Date</u>	<u>Tran</u>	<u>Ref. No.</u>
001	Attorneys License and Court Fees	1701 1701	7/12/70 7/27/70	97 97	1070 1230 Total
002	Cement Tax	1701	7/15/70	97	1102 Total

The above figures are hypothetical and are presented to illustrate the utilization of the recommended revised format.

ADMINISTRATION

FUND, JULY 31, 1970

<u>Activity</u> <u>July 1970</u>	<u>Current Balance</u> <u>7/1/70 to 7/31/70</u>	<u>Est. Revenue</u> <u>7/1/70 to 6/30/71</u>	<u>Percent</u> <u>Collected</u>	<u>Last Year Balance</u> <u>7/1/69 to 7/31/69</u>
\$2,402.50 27.00	\$2,429.50	15,000	16.20	\$2,153.20
9,963.99 9,963.99	9,963.99	112,000	8.90	9,159.50

SECTION II
INVENTORY OF GENERAL FUND REVENUE SOURCES

SECTION II
INVENTORY OF GENERAL FUND REVENUE SOURCES

S E C T I O N II

INVENTORY OF GENERAL FUND REVENUE SOURCES

This section catalogs all the significant revenues collected by the various State agencies for deposit to the General Fund. The information contained herein is presented by Agency Classification following the format recommended in Table III of Section I.

Under each revenue source, the following information is provided:

1. The rate or basis for collection (flat fee, percentage rate, etc.) of each item of revenue is given and further narrative explanation is provided as warranted. In each case, the time of collection is stated (annually, each filing, etc.) and the relevant statute or other authority for collection of the revenue is cited.
2. Historical Collection Data. Actual revenues collected under each source title in each fiscal year from 1964 through 1969 is shown in table form. This information is recapped in a summary table at the end of the section.

It is anticipated that this section will be expanded at a later date to include six year revenue projections and narrative justification for such estimates under each revenue source, and will be made available, in report form, for general distribution to Legislators, State agencies, and other interested parties.

ELECTIVE OFFICIALS

INSURANCE TAXES AND LICENSES

Insurers examination costs:

Each person examined pays actual travel expenses, a reasonable living expense allowance, and a per diem as compensation of the insurance examiners.

Reference:

Section 40-2717, R.C.M. 1947

Fees and licenses:

Certificate of authority:

Domestic insurer.....	\$ 30.00	original certificate
Foreign insurer.....	300.00	original certificate
Annual continuation.....	300.00	annually ⁽¹⁾
Reinstatement.....	25.00	each application

Articles of incorporation, domestic:

Insurer.....	\$ 20.00	each filing
Amendments of articles of incorporation.....	10.00	each filing
Bylaws or amendments thereto.....	5.00	each filing
Annual statement of insurer.....	25.00	annually

Agents license, except life and disability:

Original.....	\$ 10.00	each application
Appointment of agent, each insurer.....	5.00	original license
Renewal, each insurer.....	5.00	annually
Temporary license.....	10.00	each license

Solicitor's license:

Original.....	\$ 5.00	each license
Renewal.....	5.00	annually

Agents license, life and disability:

Original, each insurer.....	\$ 5.00	each application
Renewal, each insurer.....	5.00	annually
Temporary license, each insurer.....	5.00	each license

Examination fee..... \$ 10.00 each examination

Surplus line agent's license:

Original.....	\$ 25.00	each license
Renewal.....	25.00	annually

Adjuster's license:

Original.....	\$ 10.00	each license
Renewal.....	10.00	annually

INSURANCE TAXES AND LICENSES (Continued)

Insurance vending machines, per machine..... \$ 10.00 annual license

Commissioner's certificate under seal..... \$ 1.00 each issue

Copies of documents on file..... \$.50 per page

Reference:

Section 40-2726, R.C.M. 1947

Service of process..... \$ 3.00 fee each service

Reference:

Section 40-2819, R.C.M. 1947

Net insurance premiums tax:

Two percent of net premiums written in Montana annually except on wet marine and transportation and fire insurance premiums. Wet marine and transportation insurance tax is levied at the rate of three-fourths of one percent of gross underwriting profit.

By authority of Chapter 358, Laws of 1969, the net insurance premiums tax for each of the calendar years 1969 and 1970 will be computed at the rate of two and three-fourths percent of such premiums.

Reference:

Section 40-2821, R.C.M. 1947

Retaliation tax..... As imposed

Reference:

Section 40-2826, R.C.M. 1947

Surplus line tax:

2.25% of premiums collected annually in Montana for surplus line insurance.

Reference:

Section 40-3420, R.C.M. 1947

Farm mutual insurers, certificates of authority:

County mutual insurer..... \$ 5.00 annual license

State mutual insurer..... 20.00 annual license

Reference:

Section 40-4816, R.C.M. 1947

Fraternal benefit societies:

Original license..... \$ 10.00 each issue

Renewal..... 10.00 annually

Reference:

Section 40-5306, R.C.M. 1947

AUDITOR

INSURANCE TAXES AND LICENSES (Continued)

Agents license..... \$ 5.00 annually

Reference:

Section 40-5346, R.C.M. 1947

Fire insurance:

One-half of one percent of premiums written annually in Montana. (2)

Reference:

Section 82-1231, R.C.M. 1947

Commissioner of insurance stands as attorney in fact for out-of-state companies and agents doing business in Montana, and as such, is authorized to receive service of process for these companies. For performing this service, the Commissioner receives a fee of five dollars from the person wishing to serve the process.

Reference:

Section 5, Chapter 44, Laws of 1969

At the end of each fiscal year, the Auditor pays to the Treasurer of each city and town, which has a legally existing Fire Department Relief Association, for the use and benefit of such association, an amount as follows:

First and second class cities:

Ten percent of the total compensation paid by such city to its firemen for services in the previous calendar year.

All other cities and towns:

An amount equal to the taxes upon the fire portion of the net direct premiums collected from insurers authorized to effect insurance on certain risks in each city or town. The minimum payment to each city or town is \$100.

At the end of each fiscal year, the Auditor pays to the Treasurer of each city or town, which has a Police Department, an amount equal to the sum paid to that city or town for its Fire Department Relief Association.

Historical Collection Data:

FY 1964.....	\$ 2,648,080
FY 1965.....	2,722,020
FY 1966.....	2,916,967
FY 1967.....	2,870,773
FY 1968.....	2,950,126
FY 1969.....	3,080,786

(1) Fee for annual continuation of certificate of authority was raised from twenty-five dollars to \$300. by authority of Section 1, Chapter 32, Laws of 1969.

(2) The rate of taxation on fire insurance premiums was increased from one-fourth of one percent to one-half of one percent by authority of Section 1, Chapter 312, Laws of 1969.

AUDITOR

INVESTMENT LICENSES

Registration of securities:

First year:

\$100. for first \$100,000. of initial issue or portion thereof plus one-twentieth of one percent of excess over \$100,000. Maximum fee is \$1,000.

Subsequent years:

One-twentieth of one percent of aggregate offering price of securities to be offered that year. Minimum fee is \$100. Maximum fee is \$1,000.

Denied or withdrawn application for registration
of securities..... \$ 50.00 each incident

Registration of a broker-dealer or investment advisor.... \$100.00 annual license

Registration of a salesman..... \$ 10.00 annual license

Denied or withdrawn license application..... 50% of fee retained

Certified copies of documents..... Cost, per copy

Reference:
Section 15-2016, R.C.M. 1947

Issuer or broker-dealer examination..... Cost, per examination

Photostatic or other copies of entries or documents..... Fee set by Commissioner

Reference:
Section 15-2024, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 41,347
FY 1965.....	42,803
FY 1966.....	54,858
FY 1967.....	56,298
FY 1968.....	69,071
FY 1969.....	103,786

AUDITOR

POWDER MAGAZINE LICENSES

Annual license fee graduated according to quantity stored:

Minimum fee of five dollars

Maximum fee of thirty dollars

Reference:

Section 69-1910, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 882
FY 1965.....	682
FY 1966.....	775
FY 1967.....	927
FY 1968.....	1,051
FY 1969.....	982

RAILROAD COMMISSION LICENSES AND FEES

Television translators..... \$ 1.00 license fee annually

Reference:

Section 70-405, R.C.M. 1947

Filing annual reports..... \$ 5.00 each filing

Filing tariffs and time schedules..... \$ 2.00 each filing

Issuing certificates of public convenience..... \$ 2.00 each issue

Classification for public utilities..... \$ 1.50 fee

Classification for motor carriers..... \$.50 fee

Copy of rules and regulations..... \$.25 each copy

Reference:

Section 8-126, R.C.M. 1947

Motor carrier permits:

Class A: Fifteen to thirty-five dollars based on the number of counties for which certificate is requested.

Reference:

Section 8-108, R.C.M. 1947

Class B: Same as for Class A.

Reference:

Section 8-109, R.C.M. 1947

Class C: Same as for Class A.

Reference:

Section 8-110, R.C.M. 1947

Permit for trucks, each vehicle..... \$ 10.00 annual license

Reference:

Section 8-116, R.C.M. 1947

Gross operating revenue of motor carriers is taxed quarterly at the rate of .500 of one percent.

Minimum tax for motor carrier permits:

Class A and B.....	\$ 30.00
Class C.....	15.00

BOARD OF RAILROAD COMMISSIONERS

RAILROAD COMMISSION LICENSES AND FEES (Continued)

By authority of Chapter 6, Laws of 1969, Extraordinary Session, for the two taxable years commencing on or after April 1, 1969, the tax will be .575 of one percent of gross operating revenue.

Reference:

Section 8-127, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 398,650
FY 1965.....	415,444
FY 1966.....	505,183
FY 1967.....	510,323
FY 1968.....	527,318
FY 1969.....	573,563

SECRETARY OF STATE

SECRETARY OF STATE FEES

Credit unions:

Articles of incorporation, and certificate..... \$ 15.00 fee each filing
Certificate of merger or dissolution..... 10.00 fee each filing

Reference:

Section 14-155, R.C.M. 1947

General cooperative associations:

Articles of incorporation, application to open books..... \$ 20.00 each filing

Reference:

Section 14-201, R.C.M. 1947

Report of commissioners, certificate of complete organization. \$ 20.00 fee each issue
Amendments to articles, and certificate..... 10.00 fee each filing

Reference:

Section 14-204, R.C.M. 1947

Cooperative marketing associations:

Articles of incorporation..... \$ 40.00 fee each filing
Amendments to articles, and certificate..... 10.00 fee each filing

Reference:

Section 14-422, R.C.M. 1947

Rural electric and telephone cooperatives:

Articles of incorporation, and certificate..... \$ 40.00 fee each filing
Amendments to articles, and certificate..... 10.00 fee each filing
Articles of merger and consolidation, and certificate.... 10.00 fee each filing
Articles of conversion, and certificate..... 10.00 fee each filing
Certificate of election to dissolve..... 10.00 fee each filing
Articles of dissolution, and certificate..... 10.00 fee each filing
Change of principal office, and certificate..... 10.00 fee each filing

Reference:

Section 14-527, R.C.M. 1947

License fee per 100 persons or fraction thereof to
whom electricity or telephone service is supplied.... \$ 10.00 license annually

Reference:

Section 14-528, R.C.M. 1947

S E C R E T A R Y O F S T A T E

S E C R E T A R Y O F S T A T E F E E S (C o n t i n u e d)

Business corporations:

Articles of incorporation, and certificate.....	\$ 20.00	fee each filing
Amendments to articles, and certificate.....	20.00	fee each filing
Restated articles of incorporation.....	20.00	fee each filing
Articles of merger or consolidation, and certificate.....	20.00	fee each filing
Application to reserve a corporate name.....	2.00	fee each filing
Notice of transfer of reserved corporate name.....	2.00	fee each filing
Statement of change of address of registered office or change of registered agent, or both.....	2.00	fee each filing
Statement of establishment of a series of shares.....	5.00	fee each filing
Statement of cancellation of shares.....	5.00	fee each filing
Statement of reduction of stated capital.....	5.00	fee each filing
Statement of intent to dissolve.....	2.00	fee each filing
Statement of revocation of voluntary dissolution proceedings.....	2.00	fee each filing
Articles of dissolution.....	5.00	fee each filing
Application of foreign corporation for authority to transact business in this State, and certificate.....	20.00	fee each filing
Application of foreign corporation for amended certificate of authority to transact business in this State, and certificate.....	20.00	fee each filing
Amendment to articles of incorporation of foreign corporation holding certificate of authority to transact business in this State.....	10.00	fee each filing
Articles of merger of foreign corporation holding certificate of authority to transact business in this State.....	20.00	fee each filing
Application for withdrawal of foreign corporation, and certificate.....	5.00	fee each filing
Annual report.....	5.00	fee each filing
Any other statement or report.....	2.00	fee each filing

R e f e r e n c e :

Section 15-22-121, R.C.M. 1947

Certified copy of any document, instrument, or paper
relating to a corporation..... \$.35 per page

Plus:

Certification and seal..... \$ 2.00 each copy
Any certificate not specifically mentioned previously.... 5.00 each issue

R e f e r e n c e :

Section 15-22-122, R.C.M. 1947

S E C R E T A R Y O F S T A T E

SECRETARY OF STATE FEES (Continued)

License fees are collected from each domestic corporation, based upon the number of shares, or the increase in the number of shares, which it will have authority to issue, at the time of:

- A. Filing articles of incorporation
- B. Filing articles of amendment increasing the number of authorized shares; or
- C. Filing articles of merger or consolidation, if the number of authorized shares will exceed the aggregate number of shares which the constituent corporations were authorized

License fees are as follows:

First 1,000 shares.....	\$.10 per taxable share ⁽¹⁾
From 1,001 to 2,500 shares.....	.08 per taxable share
From 2,501 to 5,000 shares.....	.06 per taxable share
From 5,001 to 10,000 shares.....	.04 per taxable share
Excess over 10,000 shares.....	.02 per taxable share
Minimum license fee.....	50.00

Reference:

Section 15-22-123, R.C.M. 1947

License fees for foreign corporations are computed in a similar manner, based on stated capital, and then are adjusted downward by application of a percentage based upon the ratio of the value of property owned in this State plus gross receipts derived from business transacted in this State to the value of all property owned, plus total gross receipts of the corporation. An initial fifty dollar license fee is collected and is later applied against the license fee as computed herein.

Reference:

Section 15-22-124, R.C.M. 1947

Non-profit corporations:

Fees for filing documents and issuing certificates to non-profit corporations for the conduct of affairs in this State are the same, as they pertain thereto, as enumerated in Section 15-22-121 for business corporations.

Reference:

Section 15-2383, R.C.M. 1947

Miscellaneous charges to non-profit corporations are the same as enumerated in Section 15-22-122 for business corporations.

Reference:

Section 15-2384, R.C.M. 1947

S E C R E T A R Y O F S T A T E

S E C R E T A R Y O F S T A T E F E E S (C o n t i n u e d)

Business trusts:

Business trusts are subject, as applicable, to the identical taxes and fees as are imposed upon domestic and foreign corporations.

R e f e r e n c e :

Section 15-2507, R.C.M. 1947
Section 15-2508, R.C.M. 1947

Filing petitions for nomination to elective office:

Office with salary attached of \$1,000. or less per annum.	\$ 10.00 fee each filing
Candidate for Lieutenant Governor.....	15.00 fee each filing
Candidates for State Senate and House of Representatives.....	15.00 fee each filing
Office with salary attached of more than \$1,000. per annum.....	1% of gross annual salary each filing

R e f e r e n c e :

Section 23-3304, R.C.M. 1947

General fees of Secretary of State:

Copy of Law, resolution or record, or other document or paper on file except corporate papers.....	\$.40 fee per folio of 100 words or fraction thereof
Copies made by photographic, photostatic, or similar process.....	.75 per page
Affixing certificate and seal.....	2.00 fee each issue
Receiving and recording official bond.....	10.00 fee each recording
Commission or other document, signed by the Governor and attested by the Secretary of State.....	5.00 fee each recording

Trademarks:

Filing.....	\$ 5.00 fee each filing
Assignment of a trademark.....	5.00 fee each filing
Certificate of record.....	5.00 fee each issue
Miscellaneous papers, records, or documents.....	\$ 5.00 each filing
Papers not otherwise herein provided for.....	5.00 fee each filing
Copy of document on file presented for comparison or certification.....	.10 fee per folio of 100 words or fraction thereof

R e f e r e n c e :

Section 25-102, R.C.M. 1947

S E C R E T A R Y O F S T A T E

SECRETARY OF STATE FEES (Continued)

Water users association:

Articles of incorporation, and certificate..... \$ 40.00 fee each filing

Reference:

Section 25-110, R.C.M. 1947

Registration of lobbyists..... \$ 10.00 fee each filing

Reference:

Section 43-803, R.C.M. 1947

Legislative proceedings:

Set of Legislative Proceedings.....	\$ 100.00 fee each set
Mailing charge (first-class).....	75.00 fee each set
Mailing charge (airmail).....	100.00 fee each set
Single copies of bills, resolutions, memorials, or amendments thereto (mimeographed or printed).....	.25 per single copy
Single copies of status sheets or status of proceedings..	.10 per single copy

Reference:

Section 43-902, R.C.M. 1947

Certificate of reviver of corporation suspended for failure

to pay Corporation License Tax..... \$ 5.00 fee each filing

Reference:

Section 84-1515, R.C.M. 1947

Attachment of corporate stock:

Service of writ on Secretary of State..... \$ 2.00 fee each service

Reference:

Section 93-4309, R.C.M. 1947

Service of process upon corporation and non-resident

operation of motor vehicles..... \$ 5.00 fee each service

Reference:

MRCP, Rule 4D

S E C R E T A R Y O F S T A T E

S E C R E T A R Y O F S T A T E F E E S (C o n t i n u e d)

Filing and information fees - Uniform Commercial Code:

Filing, indexing, and furnishing filing data for an original financing statement.....	\$ 1.00 fee each filing ⁽²⁾
Filing, indexing, and furnishing filing data for a continuation statement.....	1.00 fee each filing ⁽²⁾
Filing and indexing an assignment or statement thereof...	1.00 fee each filing ⁽²⁾
Filing and indexing a termination statement.....	1.00 fee each filing ⁽²⁾
Filing, indexing, and furnishing filing data about a separate statement of assignment.....	1.00 fee each filing ⁽²⁾
Filing and noting a statement of release.....	1.00 fee each filing ⁽²⁾
Furnishing a filing officer certificate of filing information.....	1.00 fee each certificate
Additional for each financing statement or statement of assignment reported therein.....	.30 fee each statement
Copy of any filed financing statement or statement of assignment.....	.50 fee each page

R e f e r e n c e :

Section 87A-9-405, R.C.M. 1947
 Section 87A-9-406, R.C.M. 1947
 Section 87A-9-409, R.C.M. 1947

H i s t o r i c a l C o l l e c t i o n D a t a :

FY 1964.....	\$ 167,522
FY 1965.....	167,339
FY 1966.....	187,756
FY 1967.....	190,714
FY 1968.....	215,379
FY 1969.....	245,607

(1) For shares having a par value, each \$100. unit is counted as one taxable share. For shares without a par value, such shares are considered as equal to shares with a par value of one dollar each.

(2) If the collateral is equipment or rolling stock of railroads or street railways, the fee in each case is fifteen dollars. If recording were done by photographic or other similar process, the fee would be two dollars per page or fraction thereof.

S U P R E M E C O U R T

ATTORNEYS LICENSES AND COURT FEES

Filing transcript on appeal:

By appellant.....	\$ 20.00 fee each filing	(1)
By respondent.....	10.00 fee each filing	(1)

Petition for writ..... \$ 20.00 fee each filing (1)

Certificate for admission as attorney..... \$ 10.00 fee each issue (1)

Transcripts and copies..... \$.15 fee each folio (1)

Comparing documents requiring certificate..... \$.05 fee each folio (1)

Certificate under Seal..... \$ 1.00 fee each issue (1)

Reference:

Section 82-503, R.C.M. 1947

Attorney's license..... \$ 10.00 annual license

Reference:

Section 93-2010, R.C.M. 1947

Bar examination..... \$ 25.00 fee (2)

Reference:

Section 93-2015, R.C.M. 1947

Admission to out-of-State attorneys..... \$ 75.00 original fee

New attorneys admitted at examination..... \$ 50.00 original fee

Admission to M.S.U. law graduates..... \$ 25.00 original fee

Students studying outside accredited law school..... \$ 10.00 deposit fee

Reference:

Section 93-2007, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 14,392
FY 1965.....	16,684
FY 1966.....	13,912
FY 1967.....	15,996
FY 1968.....	14,180
FY 1969.....	14,888

SUPREME COURT

ATTORNEYS LICENSES AND COURT FEES (Continued)

- (1) Twenty-five percent of the revenues collected from these fees are credited to the Judges' Retirement Fund; the remainder is credited to the General Fund.
- (2) Should the applicant fail in the examination, he may take another examination within one year thereafter without further payment.

TREASURER

COUNTY LICENSES

County license fees are levied against parties engaging in certain businesses or occupations including the following:

Hucksters..... \$ 15.00 license semiannually

Reference:
Section 84-2902, R.C.M. 1947

Itinerant vendors..... \$ 50.00 annual license

Reference:
Section 84-3101, R.C.M. 1947

Billiard, pool, or bagatelle table, per table..... \$ 3.70 license quarterly

Bowling alley, each alley..... \$ 5.00 license quarterly

Theater, except variety or concert..... \$100.00 annual license

Variety or concert theater..... \$ 75.00 monthly license

Traveling show exhibiting in tents, open air, or other than regular theater..... \$ 25.00 - \$200.00 daily license

Pawnbroker..... \$ 55.00 license quarterly

Intelligence office..... \$ 10.00 license quarterly

Shooting gallery..... \$ 15.00 license quarterly

Reference:
Section 84-3201, R.C.M. 1947

Railway warehouses..... \$ 10.00 license quarterly

Reference:
Section 84-3202, R.C.M. 1947

Soft drink manufacturers:

Cities of 10,000 or over population..... \$ 60.00 license semiannually

Cities of 5,000 to 10,000 population..... 40.00 license semiannually

Cities of less than 5,000 population..... 25.00 license semiannually

Reference:
Section 84-3203, R.C.M. 1947

Skating rink or merry-go-round:

Less than 1,000 population..... \$ 5.00 license quarterly

1,000 to 3,000 population..... 10.00 license quarterly

Over 3,000 population..... 15.00 license quarterly

Reference:
Section 84-3204, R.C.M. 1947

TREASURER

COUNTY LICENSES (Continued)

Moving picture shows..... \$ 25.00 license annually

Reference:

Section 84-3205, R.C.M. 1947

Laundries..... \$ 10.00 license quarterly

Reference:

Section 84-3206, R.C.M. 1947

Architects, builders, contractors, manufacturers..... \$ 10.00 license quarterly

Reference:

Section 84-3207, R.C.M. 1947

Revenues herein collected by the County Treasurers are allocated as follows:

50 percent retained by the counties

5 percent paid to State Treasurer for Earmarked Revenue - Livestock Commission

45 percent paid to State Treasurer for the General Fund

Historical Collection Data:

FY 1964.....	\$ 13,343
FY 1965.....	12,963
FY 1966.....	12,124
FY 1967.....	10,645
FY 1968.....	10,499
FY 1969.....	11,302

LONG-RANGE BOND EXCESS

Money, received at any time, in the Sinking Fund Account in excess of the principal, interest, and reserve requirements of Long-Range Building Program Bonds is transferred by the Treasurer to the General Fund.

Reference:

Section 79-2203, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ -0-
FY 1965.....	-0-
FY 1966.....	-0-
FY 1967.....	1,800,000
FY 1968.....	3,800,000
FY 1969.....	8,000,000

GENERAL GOVERNMENT

DEPARTMENT OF ADMINISTRATION

CONTROLLER'S REVENUES

The State Controller is authorized to sell property of the State which is not needed or used by any agency or institution.

Other minor and miscellaneous revenues collected by the Department of Administration are also reported under this source title (commissions on vending machines, etc.).

Reference:

Section 82-1914, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 45
FY 1965.....	-0-
FY 1966.....	316
FY 1967.....	278
FY 1968.....	1,880
FY 1969.....	760

PRO-RATA REIMBURSEMENTS

Chapter 11, Laws of 1969, provides for reimbursement to the General Fund, from agencies financed with non-General Fund monies, for the costs of central services financed from the General Fund.

Reference:

Section 79-2412, R.C.M. 1947

Historical Collection Data:

Not available

RENT REIMBURSEMENTS

Rent is collected from certain State agencies for office space which they occupy in State-owned buildings. Fifty percent of the revenues so collected are deposited to the credit of the General Fund and fifty percent are deposited in the Federal and Private Revenue Fund, Capitol Building Account.

Reference:

Administrative Decision

Historical Collection Data:

FY 1964.....	Not Available
FY 1965.....	Not Available
FY 1966.....	Not Available
FY 1967.....	Not Available
FY 1968.....	\$ 17,328
FY 1969.....	10,526

BOARD OF EQUALIZATION

AD VALOREM TAX

As a basis for the imposition of taxes upon property, a percentage of the true and full value of the property is taken as follows:

Class 1.....	100%
(1) Class 2.....	20
Class 3.....	33 1/3
Class 4.....	30
Class 5.....	7
Class 6.....	40
Class 7.....	7
(1) Class 8.....	15
Class 9.....	40

Reference:

Section 84-302, R.C.M. 1947

For the General Fund, the Board levies a tax, as determined by the Governor, of up to two mills annually to raise the revenue required by the Legislative Assembly for State purposes.

Reference:

Section 84-713, R.C.M. 1947

In addition, the Board is authorized to levy taxes, as necessary, up to six mills, for the support, maintenance, and improvement of the University System. Revenues collected therefrom are credited to the University Millage Account in the Earmarked Revenue Fund. A tax of up to two mills is levied by the Board, as necessary, for the retirement of the State's General Obligation Bonds. Revenues collected therefrom are credited to the Sinking Fund.

Reference:

Section 84-3804, R.C.M. 1947

This section imposes a privilege tax upon the possession or other beneficial use of any property which for any reason is exempt from taxation. Said privilege tax is to be in the same amount and to the same extent as the Ad Valorem Property Tax would be if it were applicable. (2)

Reference:

Section 84-207, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 1,501,725
FY 1965.....	106,699
FY 1966.....	1,498,638
FY 1967.....	106,141
FY 1968.....	1,639,749
FY 1969.....	1,736,037

BOARD OF EQUALIZATION

AD VALOREM TAX (Continued)

(1) Chapter 305, Laws of 1969, changed Class 2 to include certain telephone companies; and, in Class 8, increased the valuation of improvements on real property, increased owner-occupier income limitations, and reduced the rate from twenty percent to fifteen percent.

(2) This tax was enacted by authority of Section 1, Chapter 370, Laws of 1969.

CEMENT TAX

Dealers:

One dollar annual license fee
Four cents per barrel of cement sold, paid quarterly
Five cents per ton of gypsum sold, paid quarterly

Reference:

Section 84-1102, R.C.M. 1947

Producers:

Four cents per barrel of cement produced, paid quarterly
Five cents per ton of gypsum produced, paid quarterly

Reference:

Section 84-1202, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 98,624
FY 1965.....	102,995
FY 1966.....	94,634
FY 1967.....	123,745
FY 1968.....	89,556
FY 1969.....	110,335

CHAIN STORE LICENSE TAX

Retail Stores:

First Store.....	\$ 6.00 annual fee
Second Store.....	51.00 annual fee
Third Store.....	101.00 annual fee
Fourth Store.....	151.00 annual fee
Fifth and each additional store.....	201.00 annual fee

Reference:

Section 84-2405, R.C.M. 1947

BOARD OF EQUALIZATION

CHAIN STORE LICENSE TAX (Continued)

Petroleum Products, Building Materials and Hardware Stores, and Grain Elevators:

First store.....	\$ 6.00 annual fee
Second store.....	8.50 annual fee
Third store.....	16.00 annual fee
Fourth store.....	23.50 annual fee
Fifth store.....	31.00 annual fee
Sixth and each additional store.....	38.50 annual fee

Reference:

Section 84-2406, R.C.M. 1947

Wholesale stores..... \$38.00 annual fee

Reference:

Section 84-2407, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 181,752
FY 1965.....	189,082
FY 1966.....	188,863
FY 1967.....	192,352
FY 1968.....	199,985
FY 1969.....	199,555

CIGARETTE TAXES

Retailer..... \$ 5.00 annual license fee⁽¹⁾

Wholesaler⁽²⁾..... \$50.00 annual license fee⁽¹⁾

Reference:

Section 84-5606.5, R.C.M. 1947

Cigarette Tax of eight cents per pack of twenty or fraction thereof is imposed on all cigarettes sold within the State. The disposition of this tax is as follows:

Long-Range Building Bonds.....	\$.01 per pack
Initiative No. 54 (Veterans' Compensation).....	.02 per pack
General Fund.....	.05 per pack

Reference:

Section 84-5606, R.C.M. 1947

BOARD OF EQUALIZATION

CIGARETTE TAXES (Continued)Historical Collection Data:

FY 1964.....	\$ 3,668,948
FY 1965.....	3,818,914
FY 1966.....	3,730,947
FY 1967.....	3,779,493
FY 1968.....	3,734,292
FY 1969.....	3,722,674

- (1) License fees are deposited monthly to the Earmarked Revenue Fund. On or before June 30, 1971, all funds in the Cigarette Enforcement Account in excess of \$7,500. will be transferred to the General Fund. For each biennium thereafter, funds will be appropriated to operate the Cigarette Enforcement Division, but such funds so appropriated, in excess of \$7,500., which are not required, will be transferred to the General Fund.
- (2) The license fee for cigarette wholesalers was increased from fifteen dollars to fifty dollars by authority of Section 4, Chapter 140, Laws of 1969.

COAL PRODUCTION LICENSE TAX

The Board collects an annual tax in an amount equal to five cents per ton for every ton in excess of 50,000 tons of marketable coal mined, extracted, or produced in the State during each year. The tax is collected in quarterly installments.

Reference:

Section 84-1302, R.C.M. 1947

Each coal retailer in the State pays an annual license fee of one dollar plus five cents per ton for each ton of coal sold during the year on which no mine operator has paid any license fee to the State. The license fee is collected in quarterly installments.

Reference:

Section 84-1402, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 11,519
FY 1965.....	13,577
FY 1966.....	13,088
FY 1967.....	14,126
FY 1968.....	13,096
FY 1969.....	19,106

BOARD OF EQUALIZATION

CONTRACTOR'S LICENSES

Class A license.....	\$ 200.00 fee each application
Class B license.....	\$ 100.00 fee each application
Class C license.....	\$ 10.00 fee each application
Renewals, annually.....	50% of original license fee

Reference:

Section 84-3505, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 56,370
FY 1965.....	64,130
FY 1966.....	69,385
FY 1967.....	75,300
FY 1968.....	77,620
FY 1969.....	79,210

CORPORATION LICENSE TAX

Five and one-half percent of annual corporate net income. The minimum tax is fifty dollars. The tax is collected annually, on either a calendar year or a fiscal year basis as each individual corporation may desire.

Eleven percent of collections herefrom are credited to the Sinking Fund for retirement of State Bonded Indebtedness. (1)

Twenty-five percent of collections herefrom are credited to the School Foundation Program.

By authority of Chapter 11, Laws of 1969, Extraordinary Session, net income earned during the two taxable years of the 1971 Biennium will be taxed at the rate of six and one-fourth percent.

Reference:

Section 84-1501, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 3,787,361
FY 1965.....	4,403,426
FY 1966.....	4,875,130
FY 1967.....	4,965,682
FY 1968.....	4,690,371
FY 1969.....	5,164,751

(1) Refer to Long-Range Bond Excess under Treasurer's section for disposition of excess monies in the Sinking Fund.

BOARD OF EQUALIZATION

ELECTRICAL ENERGY TAX

1.25 percent based on the gross annual amount received from sales of electricity. The tax is collected monthly.

By authority of Chapter 5, Laws of 1969, Extraordinary Session, this tax will be computed at the rate of 1.438 percent for the two taxable years commencing on or after April 1, 1969.

Reference:

Section 84-1601, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 484,856
FY 1965.....	509,760
FY 1966.....	470,050
FY 1967.....	451,780
FY 1968.....	426,729
FY 1969.....	512,751

FREIGHT LINE COMPANY TAX

Five and one-half percent of gross annual earnings from the use or operation of freight line cars in the State.⁽¹⁾

Reference:

Section 84-4819, R.C.M. 1947

Four percent of the gross annual receipts of express companies doing business in the State of Montana.

Reference:

Section 84-1707, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 158,464
FY 1965.....	176,117
FY 1966.....	176,455
FY 1967.....	204,422
FY 1968.....	219,091
FY 1969.....	241,047

(1) The tax rate on earnings of freight line companies was increased from five percent to five and one-half percent by authority of Section 1, Chapter 346, Laws of 1969.

BOARD OF EQUALIZATION

GASOLINE REFUND PERMITS

Permits to issue aviation gasoline tax exemption certificates are issued by the Board at a fee not to exceed five dollars and are valid for up to five years.

Reference:

Section 84-1848, R.C.M. 1947

Gas refund permit..... \$ 1.00 fee each five years

Permit to sell, other than licensed distributors..... \$ 1.00 fee annually

Reference:

Section 84-1855, R.C.M. 1947

Historical Collection Data:⁽¹⁾

FY 1964.....	\$ 13,747
FY 1965.....	5,385
FY 1966.....	3,897
FY 1967.....	3,764
FY 1968.....	5,420
FY 1969.....	10,594

(1) No authority has been found in the Montana Codes to direct the deposit of these revenues. As a matter of practice, they have historically been deposited to the General Fund.

INDIVIDUAL INCOME TAX

The Board collects, from each taxpayer subject to this tax, an amount based on adjusted taxable income and computed, on an annual basis, at the following rates:⁽¹⁾

<u>Adjusted Taxable Income</u>	<u>Rate</u>
Up to \$ 1,000.....	2%
\$ 1,000 to 2,000.....	3
2,000 to 4,000.....	4
4,000 to 6,000.....	5
6,000 to 8,000.....	6
8,000 to 10,000.....	7
10,000 to 14,000.....	8
14,000 to 20,000.....	9
20,000 to 35,000.....	10
over 35,000.....	11

After the above tax liability has been computed, there is added, as a surtax, ten percent of said tax liability to arrive at the total amount due the State.

BOARD OF EQUALIZATION

INDIVIDUAL INCOME TAX (Continued)

Eleven percent of collections herefrom are credited to the Sinking Fund for retirement of State Bonded Indebtedness. (2)

Twenty-five percent of collections herefrom are credited to the School Foundation Program.

Reference:

Section 84-4902, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 11,023,948
FY 1965.....	12,496,962
FY 1966.....	14,670,078
FY 1967.....	16,539,121
FY 1968.....	18,927,137
FY 1969.....	19,982,843

(1) The schedule of income tax rates was substantially revised where adjusted taxable income is more than \$14,000. by authority of Section 1, Chapter 10, Laws of 1969, Extraordinary Session.

(2) Refer to Long-Range Bond Excess under Treasurer's section for disposition of excess monies in the Sinking Fund.

Section 2, Chapter 5, Laws of 1967 allowed a blanket deduction of five percent of the computed tax liability to arrive at the net tax liability. This section was repealed by Section 7, Chapter 10, Laws of 1969.

INHERITANCE TAX

A tax is imposed upon any transfer of a decedents property or interest therein within the State to any person, association, or corporation except certain governmental units and certain charitable, religious, or educational associations and corporations. Said tax is imposed based upon the clear market value of the transferred property, at the rates, and subject to the deductions, shown in the following table:

Relationship of Beneficiary	Exemption	First \$25,000	Next \$25,000	Next \$50,000	Rate on Balance
Widow or Widower.....	\$ 20,000 ⁽¹⁾	2%	4%	6%	8%
Minor Children.....	5,000 ⁽¹⁾	2	4	6	8
Children who have attained majority...	2,000 ⁽¹⁾	2	4	6	8
Brother, Sister, Son's Wife, Daughters					
Husband.....	500	4	8	12	16
Uncle, Aunt, or First Cousin.....	-0-	6	12	18	24
Any other person or non-exempt Corp.....	-0-	8	16	24	32

Reference:

Section 91-4101, R.C.M. 1947

BOARD OF EQUALIZATION

INHERITANCE TAX (Continued)

An additional tax known as an Estate Tax is imposed as follows:

- A. Where the transfer of an estate is subject to a Federal Estate Tax under the provisions of the Internal Revenue Code of 1954, the Federal Code allows a credit for State Inheritance Taxes to be applied against the Federal Estate Tax based upon a formula contained in said Code.
- B. If the amount of such allowable credit against the Federal Estate Tax should exceed the amount collected by the State under the provisions of Section 91-4101, R.C.M. 1947, for Inheritance Tax, then the amount of such excess is collected by the State as an Estate Tax. The Montana Estate Tax is payable at the same time and bears interest at the same rate and for the same period as the Federal Tax.

All Inheritance Taxes imposed by the State are, unless otherwise specified, due and payable at the time of death of the decedent. If such tax is paid within eighteen months from the accruing thereof, a five percent deduction is allowed; otherwise, interest is charged at the rate of ten percent per annum.

NOTE: With regard to the Estate Tax provided for in Section 91-4411, some questions exist relating to the applicability of the wording with respect to actual imposition of the tax. It is anticipated that legislation to revise this Section will be presented to the 1971 Legislative Assembly.

Reference:

Section 91-4411, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 2,261,444
FY 1965.....	2,504,173
FY 1966.....	2,749,560
FY 1967.....	2,789,553
FY 1968.....	2,976,089
FY 1969.....	3,878,692

(1) These exemptions were revised by Section 1, Chapter 323, Laws of 1969. All exemptions are applied against the first \$25,000.

METAL MINES TAX

The Board collects an annual license tax of one dollar plus an amount based on the gross value of products derived from the operation of metalliferous mines in the State and computed at the following rates:

Gross Value of Products:

100,000 to 250,000.....	.50%
250,000 to 400,000.....	.75
400,000 to 500,000.....	1.00
over 500,000.....	1.25

BOARD OF EQUALIZATION

METAL MINES TAX (Continued)

By authority of Chapter 9, Laws of 1969, Extraordinary Session, this license tax will be computed at the following rates for all production obtained during the production years 1969 and 1970:

Gross Value of Products:

Up to 100,000.....	.15%
100,000 to 250,000.....	.575
250,000 to 400,000.....	.86
400,000 to 500,000.....	1.15
over 500,000.....	1.438

Reference:

Section 84-2004, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 701,213
FY 1965.....	905,207
FY 1966.....	1,135,743
FY 1967.....	1,200,735
FY 1968.....	622,239
FY 1969.....	728,208

NATURAL GAS TAX

One-half of one cent for each 1,000 cubic feet of natural gas produced or distributed within the State. Collections are made quarterly.

By authority of Chapter 8, Laws of 1969, Extraordinary Session, this tax will be computed at the rate of .575 of one cent per 1,000 cubic feet for the two taxable years commencing on or after January 1, 1969.

Reference:

Section 84-2102, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 261,381
FY 1965.....	288,185
FY 1966.....	298,780
FY 1967.....	296,855
FY 1968.....	280,625
FY 1969.....	347,054

BOARD OF EQUALIZATION

OIL PRODUCTION LICENSE TAX

The Board collects a tax based upon the amount of petroleum and other mineral or crude oil produced as follows:

2.1 percent of the gross value in each calendar quarter of production not in excess of 450 barrels times the number of wells on each lease or unit.⁽¹⁾

2.65 percent of the gross value of production in excess of 450 barrels times the number of wells.⁽¹⁾

This tax is collected quarterly.

Reference:

Section 84-2202, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 1,824,693
FY 1965.....	1,793,144
FY 1966.....	1,985,386
FY 1967.....	2,105,956
FY 1968.....	2,255,918
FY 1969.....	3,157,007

(1) The rates shown above represent increases from the former rates of two percent and two and one-half percent respectively by authority of Section 1, Chapter 359, Laws of 1969.

PRIVATE CAR LINE TAX

One and one-half percent of the valuation of the property of sleeping car companies in the State.

Reference:

Section 84-2306, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 13,978
FY 1965.....	13,616
FY 1966.....	15,014
FY 1967.....	11,205
FY 1968.....	3,435
FY 1969.....	21,174

BOARD OF EQUALIZATION

PUBLIC CONTRACTORS TAX

The term "Public Contractor" includes subcontractors and refers to anyone who submits a proposal to, or enters into a contract with, any governmental agency or department for the construction of any public work, when the cost of such construction exceeds \$1,000.

The Public Contractors Tax is levied at the rate of one percent based upon gross receipts from public contracts. The tax is withheld, by the governmental agency for whom the public work is performed, from all payments due the contractor and is remitted to the Board of Equalization. If the tax is not withheld, the contractor must make the payment to the Board.

Personal Property Taxes paid in Montana, on any personal property of the contractor which is used in his business and is located within the State, may be credited against the gross receipts fees. If said fees have been withheld, the contractor may apply for a refund.

Corporation License Tax or Montana Income Tax credits are allowed as follows:

- A. If the contractor is a corporation, the amount paid for Public Contractors Tax pursuant to the provisions of 84-3505, net of the Personal Property Tax credit detailed above, is an allowable credit against its Montana Corporation License Tax liability.
- B. If the contractor is an individual, the amount paid for Public Contractors Tax, net of the Personal Property Tax credit, is an allowable credit against his Montana Income Tax liability.

Reference:

Section 84-3505, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$	-0-
FY 1965.....		-0-
FY 1966.....		-0-
FY 1967.....		-0-
FY 1968.....		-0-
FY 1969.....		900,000

TELEGRAPH MESSAGE TAX

The Board collects an annual license tax of two percent of the gross income derived from intrastate business in transmission of telegraph messages. The tax is collected in quarterly installments.

Reference:

Section 84-2501, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$	592
FY 1965.....		638
FY 1966.....		552
FY 1967.....		535
FY 1968.....		396
FY 1969.....		498

BOARD OF EQUALIZATION

TELEPHONE LICENSE TAX

1.50 percent of gross income derived from telephone business in the State in excess of \$250. quarterly.

By authority of Chapter 7, Laws of 1969, Extraordinary Session, this tax will be computed at the rate of 1.725 percent of gross income in excess of \$250. quarterly for the two taxable years commencing on or after April 1, 1969.

Reference:

Section 84-2607, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 409,121
FY 1965.....	423,074
FY 1966.....	448,910
FY 1967.....	470,589
FY 1968.....	502,384
FY 1969.....	572,792

VERMICULITE LICENSE TAX

The Board collects an annual license tax in an amount equal to five cents per ton of micaceous minerals and hydrous silicates mined, extracted, or produced in the State each year. The tax is collected in quarterly installments.

Reference:

Section 84-5902, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 7,812
FY 1965.....	6,824
FY 1966.....	8,163
FY 1967.....	8,482
FY 1968.....	7,965
FY 1969.....	8,433

STATE EXAMINER

STATE EXAMINERS FEES

Examination fees are paid annually, unless otherwise specified, and are computed as follows:

Counties:

Taxable value under \$5,000,000.:

\$100. each million or fraction

\$5,000,000. to \$20,000,000.:

\$500. plus seventy-five dollars each million in excess of \$5,000,000.

\$20,000,000. to \$40,000,000.:

\$1,625. plus fifty dollars each million in excess of \$20,000,000.

\$40,000,000. and over:

\$2,625. plus twenty-five dollars each million in excess of \$40,000,000.

Minimum annual fee of \$350.

Reference:

Section 5-904, R.C.M. 1947

Cities and Towns:

\$50,000 taxable value or less.....	\$ 50.00
50,000 to 100,000.....	65.00
100,000 to 200,000.....	80.00
200,000 to 400,000.....	105.00
400,000 to 600,000.....	130.00
600,000 to 800,000.....	160.00
800,000 to 1,000,000.....	200.00
1,000,000 to 1,250,000.....	240.00
1,250,000 to 1,500,000.....	320.00
1,500,000 to 2,000,000.....	400.00
2,000,000 to 3,000,000.....	480.00
3,000,000 to 4,000,000.....	560.00
4,000,000 to 5,000,000.....	640.00
Over 5,000,000..... each million in excess of \$5,000,000.	640.00 plus fifty dollars

Reference:

Section 5-905, R.C.M. 1947

STATE EXAMINER

STATE EXAMINERS FEES (Continued)

County Free High Schools:

Attendance of 200 or less.....	\$ 60.00
200 to 300.....	75.00
300 to 400.....	100.00
400 to 600.....	125.00
600 to 1,000.....	150.00
1,000 to 1,500.....	200.00
1,500 and over.....	300.00

Reference:

Section 5-906, R.C.M. 1947

Irrigation Districts:

Daily rate.....	\$ 60.00 per day each exam.
Fractional part of a day.....	7.50 per hour each exam.

Reference:

Section 5-907, R.C.M. 1947

Banks, Trust Companies, or Investment Companies:

First \$5,000,000 in assets.....	\$.15 per \$1,000.
Second 5,000,000.....	.10 per 1,000.
10,000,000 to 20,000,000.....	.05 per 1,000.
20,000,000 to 30,000,000.....	.03 per 1,000.
30,000,000 and over.....	.02 per 1,000.
Minimum fee.....	300.00

Reference:

Section 5-908, R.C.M. 1947

Building and Loan Associations:

The computation of examination fees for Building and Loan Associations is identical with that shown in Section 5-908 for Banks, Trust Companies, and Investment Companies, except that the minimum fee under Section 5-909 is \$100. per annum.

Reference:

Section 5-909, R.C.M. 1947

STATE EXAMINER

STATE EXAMINERS FEES (Continued)

Special Examinations:

Public association, political subdivisions

Sixty dollars per man day each examination⁽¹⁾

State agencies

Sixty dollars per man day each examination⁽²⁾Reference:

Section 5-910, R.C.M. 1947

Fire Department Relief Association:

\$ 1,000 to \$5,000 balance in fund.....	\$ 10.00
5,000 to 10,000.....	25.00
10,000 and over.....	35.00

Reference:

Section 11-1923, R.C.M. 1947

Credit Unions:

First \$25,000 in assets.....	\$.22 per \$100.
Over 25,000 to 100,000.....	.20 per 100.
Over 100,000 to 200,000.....	.18 per 100.
Over 200,000 to 500,000.....	.14 per 100.
Over 500,000 to 1,000,000.....	.10 per 100.
Over 1,000,000.....	.03 per 100.
Minimum fee.....	17.00

Reference:

Section 14-132, R.C.M. 1947

Consumer Loan Companies:

License fee.....	\$125.00 annually
Investigation fee.....	50.00 original only

Reference:

Section 47-206, R.C.M. 1947

Examination fee..... \$ 60.00 per man day

Reference:

Section 47-216, R.C.M. 1947

STATE EXAMINER

STATE EXAMINERS FEES (Continued)

Sales Finance Companies:

Annual license fee for each place of business is \$100.

Reference:

Section 74-603, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 182,009
FY 1965.....	196,547
FY 1966.....	213,281
FY 1967.....	201,754
FY 1968.....	207,718
FY 1969.....	239,038

- (1) Monies collected are credited to the Earmarked Revenue Fund and any remaining balance at year-end is then transferred to the General Fund.
- (2) Monies collected are credited to the Revolving Fund and any remaining balance at year-end is then transferred to the General Fund.

HISTORICAL SOCIETY

ANTIQUES AUTO ADMISSIONS

An admission fee is set and collected by the Board of Trustees of the Society and paid by patrons of the antique automobile collection. Proceeds up to \$12,500. annually are deposited to the General Fund and any proceeds in excess of that amount are deposited to the Farm-marked Revenue Fund for the Society.

Reference:

Section 44-529, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$	-0-
FY 1965.....		-0-
FY 1966.....		-0-
FY 1967.....		-0-
FY 1968.....		713
FY 1969.....		1,167

LANDS AND INVESTMENTS

INTEREST ON INVESTMENTS

The State Treasurer turns over any surplus funds in his office to the State Board of Land Commissioners for investment. All interest received as a result of such investment is credited to the General Fund.

Reference:

Section 79-303, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 489,982
FY 1965.....	617,216
FY 1966.....	493,632
FY 1967.....	676,116
(1) FY 1968.....	756,065
FY 1969.....	872,740

(1) Includes \$11,690.62 which was received from the U.S. Government and was improperly credited to this source. (See Federal Reimbursements)

LAND OFFICE FEES

Agricultural or grazing lease fee..... \$ 2.50 each issue

Reference:

Section 81-412, R.C.M. 1947

Assignment of State land leases..... \$ 3.00 fee each filing

Sublease of State lands..... \$ 2.00 fee each filing

Reference:

Section 81-419, R.C.M. 1947

Pledge or mortgage of leasehold interest in State land..... \$ 2.00 fee each filing

Reference:

Section 81-426, R.C.M. 1947

Proof of termination of pledge or mortgage..... \$ 2.00 fee each filing

Reference:

Section 81-428, R.C.M. 1947

Coal mining lease..... \$ 5.00 fee each issue

Reference:

Section 81-502, R.C.M. 1947

LANDS AND INVESTMENTS

LAND OFFICE FEES (Continued)

Mining lease fee, set by Board..... \$100.00 maximum each lease

Reference:

Section 81-606, R.C.M. 1947

Examination of lands for mining lease, maximum, set by Board.. \$500.00 fee each examination

Reference:

Section 81-611, R.C.M. 1947

Assignment of mining leases or prospecting permits..... \$ 2.50 fee each assignment

Reference:

Section 81-613, R.C.M. 1947

Prospecting permits, without lease..... \$ 1.00 annually

Reference:

Section 81-615, R.C.M. 1947

Nonmetallic mineral lease..... \$ 5.00 fee each issue

Reference:

Section 81-701, R.C.M. 1947

Miners prospecting permits, amount set by Board..... \$ 10.00 minimum fee

Other permits..... \$ 1.00 fee each permit

Lease with or without bond..... \$ 2.50 fee each issue

Certificate of purchase, lieu certificate, converted
certificate, or purchase contract..... \$ 5.00 fee each issue

Assignment of lease or certificate of purchase..... \$ 3.00 fee each issue

Deed for easement..... \$ 5.00 fee each issue

Patent to land sold..... \$ 5.00 fee each issue

Certified copy of instruments contained in 81-1113..... 50% of issue fee

Certified copy of any other instruments..... \$ 1.00 fee plus .20 fee per
folio

Township plats fee..... Set by Board

Reference:

Section 81-1113, R.C.M. 1947

LANDS AND INVESTMENTS

LAND OFFICE FEES (Continued)

Oil and gas lease..... \$ 5.00 fee each issue

Oil and gas assignment..... \$ 5.00 fee each issue

Reference:

Section 87-1702.1, R.C.M. 1947

Assignment of right-of-way easement..... \$ 5.00 fee each assignment

Seismograph permit fee..... \$ 10.00 each permit

Reference:

Board Decision

Historical Collection Data:

FY 1964.....	\$ 19,894
FY 1965.....	15,137
FY 1966.....	10,352
FY 1967.....	9,543
FY 1968.....	16,489
FY 1969.....	27,225

SALE OF PUBLIC LANDS

Revenues collected from sale or lease of, or easements upon, State lands which were originally purchased with General Fund monies are deposited to the General Fund.

Reference:

Section 81-912, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 9,769
FY 1965.....	-0-
FY 1966.....	12,379
FY 1967.....	9,160
FY 1968.....	-0-
FY 1969.....	-0-

LIQUOR CONTROL BOARD

BEER LICENSES AND TAXES

Beer Tax..... (1) \$ 1.50 per 31 gallon barrel

Reference:

Section 4-317, R.C.M. 1947

Imported Beer Tax..... (1) \$ 1.50 per 31 gallon barrel

Reference:

Section 4-324, R.C.M. 1947

Beer storage depot license..... \$400.00 annually each depot

Reference:

Section 4-317.1, R.C.M. 1947

Fair association or corporation..... \$ 10.00 license per day
minimum total \$25.00

Special beer selling permit..... \$ 5.00 fee each issue

Reference:

Section 4-332, R.C.M. 1947

License Fees:

Brewer.....	\$ 500.00 annual license
Wholesaler.....	400.00 annual license
Retailer.....	200.00 annual license
National Veterans organization.....	50.00 annual license
Common carrier.....	25.00 annual license

Reference:

Section 4-341, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 1,089,312
FY 1965.....	1,095,636
FY 1966.....	1,185,998
FY 1967.....	1,181,416
FY 1968.....	1,202,693
FY 1969.....	1,160,915

(1) Chapter 296, Laws of 1969, imposes an additional tax of \$1.50 to be levied during the 1971 Biennium. The proceeds of this additional tax are paid to the Earmarked Revenue Fund for distribution to cities and towns.

LIQUOR CONTROL BOARD

LIQUOR BOARD PROFITS

Miscellaneous fees are set by the Liquor Control Board for various services including the following:

Liquor law booklet.....	\$ 3.50	fee each issue
Liquor license booklet.....	5.00	fee each issue
Distillers special sales report.....	2.00	fee each item
Filing of mortgage.....	10.00	fee each filing
Removal of mortgage.....	5.00	fee each filing
Transfer of license:		
Liquor.....	75.00	fee each transfer
Beer.....	50.00	fee each transfer
Dining car seals.....	1.00	per thousand
Refund of State seals.....	1.00	per thousand
Handling charge.....		Breakage claims are submitted by the Board at cost plus a handling charge of ten percent of the amount of claim.

Reference :

Section 4-113, R.C.M. 1947

Receipts from sale of liquor in State liquor stores..... Prices set by Board

Reference :

Section 4-114, R.C.M. 1947

Identification cards..... \$.50 fee each issue

Reference :

Section 4-510, R.C.M. 1947

Revenues collected from the above sources are deposited to the Revolving Fund. The Liquor Control Board transfers funds sufficient to pay operating costs to the Earmarked Revenue Fund and the net profit remaining in the Revolving Fund is transferred periodically to the General Fund.

Historical Collection Data:

FY 1964.....	\$ 2,250,000
FY 1965.....	3,350,000
FY 1966.....	3,350,000
FY 1967.....	2,950,000
FY 1968.....	3,250,000
FY 1969.....	3,500,000

LIQUOR CONTROL BOARD

LIQUOR EXCISE TAX

Sixteen percent of the retail selling price on all liquor sold and delivered as authorized under the laws of the State of Montana. Funds so collected are deposited to the Revolving Fund and transferred to the General Fund monthly.

Reference:

Section 4-417, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 2,803,931
FY 1965.....	2,917,884
FY 1966.....	3,092,159
FY 1967.....	3,722,591
FY 1968.....	3,929,471
FY 1969.....	3,606,190

LIQUOR LICENSE TAX

Sale of liquor outside incorporated cities and towns, and within incorporated cities and towns of under 2,000 population..... \$ 200.00 annual license

Sale of liquor within, or within five miles of, incorporated cities and towns with population of:

2,000 to 5,000.....	\$ 300.00 annual license
5,000 to 10,000.....	450.00 annual license
10,000 or more.....	600.00 annual license
Each railway system.....	300.00 annual license

Reference:

Section 4-404, R.C.M. 1947

Special liquor selling permits..... \$ 10.00 each issue

Reference:

Section 4-409.1, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 475,800
FY 1965.....	469,740
FY 1966.....	552,310
FY 1967.....	532,910
FY 1968.....	523,430
FY 1969.....	510,570



AGRICULTURE & NATURAL RESOURCES

DEPARTMENT OF AGRICULTURE

GRAIN FEES

Grain laboratory fees are fixed by the Commissioner of Agriculture and are allocated as follows:

General Fund - 5%
Earmarked Revenue Fund - 95%

Reference:
Section 3-213, R.C.M. 1947

Public grain warehouse, track buyer, grain dealer, and
broker licenses..... \$ 15.00 annually each
warehouse

Reference:
Section 3-228, R.C.M. 1947

Seed warehouse, seed buyer, grain seed dealer, and
broker licenses..... \$ 15.00 annually each
warehouse

Reference:
Section 3-302, R.C.M. 1947

Farm storage public warehouseman licenses..... \$.50 annually each
warehouse

Reference:
Section 3-602, R.C.M. 1947

Bean warehouse licenses..... \$ 15.00 annually

Reference:
Section 3-704, R.C.M. 1947

Inspection of bean warehouses..... Fee set by Commissioner:
Maximum \$10.00 per annum

Reference:
Section 3-708, R.C.M. 1947

Certificate of sealer..... \$.50 fee each certificate

Reference:
Section 3-904, R.C.M. 1947

Mustard seed dealers licenses..... \$ 10.00 annually

Reference:
Section 3-1908, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 17,011
FY 1965.....	17,550
FY 1966.....	22,684
FY 1967.....	19,716
FY 1968.....	19,413
FY 1969.....	19,344

DEPARTMENT OF AGRICULTURE

HORTICULTURE FEES

Inspection of horticultural products..... \$ 10.00 fee per carload

Reference:

Section 3-1201, R.C.M. 1947

Nurserymen:

General.....	\$ 15.00 annual license
Small fruits, shrubs, bulbs and perennials.....	10.00 annual license
Bulbs and perennials only.....	5.00 annual license
Seasonal nurseryman.....	15.00 annual license

Reference:

Section 3-1212, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 68,578
FY 1965.....	68,362
FY 1966.....	61,715
FY 1967.....	70,673
FY 1968.....	65,747
FY 1969.....	61,224

POULTRY & DAIRY LICENSES

Poultry license fees:

Under 50,000 chick capacity.....	\$ 10.00 annual license
Over 50,000 chick capacity.....	25.00 annual license
Chick dealers and salesmen.....	5.00 annual license

Poultry breeders license fees:

Up to 200 hens.....	\$ 1.00 annual license
200 to 400 hens.....	2.50 annual license
400 to 800 hens.....	5.00 annual license
800 to 1,250 hens.....	7.50 annual license
Over 1,250.....	10.00 annual license

Reference:

Section 3-2205, R.C.M. 1947

Egg dealers licenses:

Retailer.....	\$ 5.00 annual license
Wholesaler.....	50.00 annual license(1)

Reference:

Section 3-2301, R.C.M. 1947

DEPARTMENT OF AGRICULTURE

POULTRY & DAIRY LICENSES (Continued)

Egg graders license..... \$ 5.00 annual license

Reference:
Section 3-2313, R.C.M. 1947

Milk and cream collectors license..... \$ 5.00 annual license

Reference:
Section 3-2408, R.C.M. 1947

Babcock Test operators license..... \$ 5.00 original license
Renewal license..... 3.00 annual license

Reference:
Section 3-2410, R.C.M. 1947

Temporary permit (Babcock Test operator)..... \$ 5.00 each permit

Reference:
Section 3-2411, R.C.M. 1947

Dairy product plants:

Creameries and cheese factories:

100,000 lbs. production or less..... \$ 20.00 annual license
Each additional 100,000 lbs. or fraction thereof.... 5.00 annual license

Ice cream factories:

1,000 gallon production or less..... \$ 10.00 annual license
1,000 to 10,000 gallons..... 20.00 annual license
Each additional 10,000 gallons or fraction thereof.. 5.00 annual license

Reference:
Section 3-2416, R.C.M. 1947

Milk and cream buying stations:

Less than 3,000 lbs. per month..... \$ 10.00 annual license
3,000 to 6,000 lbs. per month..... 15.00 annual license
Over 6,000 lbs. per month..... 20.00 annual license

Reference:
Section 3-2417, R.C.M. 1947

Cream grader, weigher, and sampler..... \$ 5.00 annual license

Reference:
Section 3-2466, R.C.M. 1947

DEPARTMENT OF AGRICULTURE

POULTRY & DAIRY LICENSES (Continued)

Wholesale butter and cheese dealer..... \$ 20.00 annual license

Reference:

Section 3-2471, R.C.M. 1947

Oleomargerine wholesale dealer..... \$ 20.00 annual license

Reference:

Section 27-515, R.C.M. 1947

Oleomargerine manufacturer:

100,000 lbs. production or less..... \$ 20.00 annual license
Each additional 100,000 lbs. or fraction thereof..... 5.00 annual licenseReference:

Section 27-516, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 24,574
FY 1965.....	16,512
FY 1966.....	16,859
FY 1967.....	17,043
FY 1968.....	17,209
FY 1969.....	15,978

(1) The fee for a wholesale egg dealers license was increased from twenty dollars to fifty dollars by authority of Section 1, Chapter 176, Laws of 1969.

WEIGHTS & MEASURES FEES

Fees for testing and certification:(1)

Each railroad track scale.....	\$ 15.00 each inspection
Belt-conveyor scale.....	25.00 each inspection
Hopper scale with a capacity of 40,000 lbs. or over.....	25.00 each inspection
Automatic or hand operated hopper scale up to and including 10 ton capacity.....	8.00 each inspection
Automatic or hand operated hopper scale over 10 ton and up to 20 ton capacity.....	12.00 each inspection
Vehicle, dump, and stock scales, up to and including 10 ton capacity.....	10.00 each inspection
Over 10 ton up to and including 20 ton capacity.....	12.00 each inspection
Two section scale with capacity over 20 ton.....	20.00 each inspection
Three or more sections, 20 ton and over capacity.....	25.00 each inspection
Dormant platform scale up to 3,500 lbs.....	2.00 each inspection
Dormant platform scale with capacity 3,500 to 10,000 lbs.	5.00 each inspection

DEPARTMENT OF AGRICULTURE

WEIGHTS & MEASURES FEES (Continued)

Dormant platform scale with capacity over 10,000 lbs.....	\$ 10.00 each inspection
Meat track or meat beam scale with capacity of 500 lbs. up to and including 1,000 lbs.....	2.00 each inspection
Meat track or meat beam scale with capacity over 1,000 lbs.....	5.00 each inspection
Portable platform scale, and commercial person weighing scale.....	2.00 each inspection
Grain testers and other small scales used for weighing and testing grain in grain elevators, or warehouses.....	.50 each inspection
Counter scales with a capacity of 1 lb. to 10 lbs.....	.50 each inspection
Over 10 lbs.....	1.25 each inspection
Weigh-o-graph.....	2.50 each inspection
Dial heads.....	2.50 each inspection
Laboratory fees for calibration of mass or volume.....	5.00 per hour

Reference:

Section 90-160, R.C.M. 1947

Petroleum dealers license.....	\$ 2.00 per place of business annually
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Reference:

Section 60-225, R.C.M. 1947

Pump license fees.....	\$ 2.00 per pump annually
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Reference:

Section 60-226, R.C.M. 1947

Petroleum vehicle tank meters and bulk:

Petroleum meters:

2 $\frac{1}{2}$ inch and under.....	\$ 6.00 annual license
2 $\frac{1}{2}$ inch and under, more than one fluid.....	10.00 annual license
2 $\frac{1}{2}$ inch and over.....	10.00 annual license
2 $\frac{1}{2}$ inch and over, more than one fluid.....	15.00 annual license

Liquified petroleum liquid meters.....	15.00 annual license
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Reference:

Section 60-227, R.C.M. 1947

Vehicle tanks without meters:

Up to 200 gallons.....	\$ 8.00 annual license
200 to 300 gallons.....	10.00 annual license
300 to 500 gallons.....	12.00 annual license
500 to 1,000 gallons.....	16.00 annual license
1,000 to 2,000 gallons.....	20.00 annual license
Each additional 1,000 gallons over 2,000 gallons.....	4.00 annual license

Reference:

Section 60-228, R.C.M. 1947

WEIGHTS & MEASURES FEES (Continued)Historical Collection Data:

FY 1964.....	\$ 77,080
FY 1965.....	61,322
FY 1966.....	68,025
FY 1967.....	64,064
FY 1968.....	65,573
FY 1969.....	64,419

(1) The schedule of fees for testing and certification has been substantially revised by the State Sealer by the authority vested in him in Section 8, Chapter 99, Laws of 1969.

ENTOMOLOGIST

ENTOMOLOGISTS LICENSE FEES

One to ten colonies of bees.....	\$ 1.00 annual fee
Eleven to fifty colonies of bees.....	2.50 annual fee
Fifty-one to 200 colonies of bees.....	5.00 annual fee
201 to 300 colonies of bees.....	7.50 annual fee
301 to 400 colonies of bees.....	10.00 annual fee
401 to 500 colonies of bees.....	20.00 annual fee
501 or more colonies of bees.....	25.00 annual fee

Reference:

Section 82-808, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 1,552
FY 1965.....	1,802
FY 1966.....	1,588
FY 1967.....	261
FY 1968.....	142
FY 1969.....	1,575

STATE FORESTER

FORESTER'S FEES

Land use authorization transfers..... \$ 1.00 - 3.00 each transfer
Christmas tree permits..... \$ 1.00 fee each permit
Copy of license..... \$ 1.25 fee each issue
New license..... \$ 2.50 fee each issue
Timber and wood permit..... \$ 1.00 fee each issue
Recording mortgages..... \$ 2.00 each recording

Reference:
Board Decision

Historical Collection Data:

FY 1964.....	\$ 798
FY 1965.....	69
FY 1966.....	177
FY 1967.....	908
FY 1968.....	400
FY 1969.....	459

GRASS CONSERVATION COMMISSION

GRASS CONSERVATION FEES

Fees are collected annually from State grazing districts at the rate of ten cents per animal unit. One percent of the fees so collected are deposited to the General Fund, with the balance deposited to the Earmarked Revenue Fund.

Reference:

Section 46-2331, R.C.M. 1947

Historical Collection Data:

Although the one percent General Fund contribution was enacted and made a part of Section 46-2331, R.C.M. 1947, by authority of Section 1, Chapter 241, Laws of 1961, said contribution has never actually been made by the Commission.

BOARD OF HAIL INSURANCE

HAIL INSURANCE LEVY

Two percent of the gross annual levies made and collected in the State by the Board of Hail Insurance are transferred from the Board's account in the Agency Fund to the General Fund.

Reference:

Section 82-1511, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 12,210
FY 1965.....	12,572
FY 1966.....	12,702
FY 1967.....	11,075
FY 1968.....	13,192
FY 1969.....	15,566

LIVESTOCK SANITARY BOARD

LIVESTOCK SANITARY LICENSES

Condensed, evaporated, or powdered milk factories:

Output of less than 500,000 lbs.....	\$ 5.00 annual license
Output of over 500,000 lbs.....	25.00 annual license

Milk plants..... \$ 5.00 annual license

Dairies:

Less than 20 cows.....	\$ 1.00 annual license
More than 20 cows.....	2.50 annual license

Reference:

Section 46-232, R.C.M. 1947

Slaughterhouses..... \$ 1.00 annual license

Reference:

Section 46-235, R.C.M. 1947

Rendering or disposal plants..... \$ 5.00 annual license

Reference:

Section 46-2401, R.C.M. 1947

Artificial inseminators..... \$ 10.00 original license

Renewal..... 2.50 annual license

Reference:

Section 46-2507, R.C.M. 1947

Garbage feeders..... \$ 5.00 annual license

Reference:

Section 46-2602, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 2,529
FY 1965.....	2,350
FY 1966.....	2,669
FY 1967.....	2,527
FY 1968.....	2,509
FY 1969.....	2,495

MILK CONTROL BOARD

MILK LICENSES

Annual license fee of two dollars is collected from milk producers and distributors.

Reference:

Section 27-409, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 1,146
FY 1965.....	1,090
FY 1966.....	1,108
FY 1967.....	1,096
FY 1968.....	1,014
FY 1969.....	948

WATER RESOURCES BOARD

SALE OF WATER

The sale rate varies with the construction cost of the project and the amount of water stored. The fees range from eighty cents per acre foot to two dollars per irrigated acre. Some charges are also based on the miners inch.

Reference:

Section 89-115, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 164,480
FY 1965.....	164,482
FY 1966.....	164,500
FY 1967.....	171,500
FY 1968.....	154,700
FY 1969.....	154,660

HEALTH & WELFARE

DEPARTMENT OF HEALTH

DEPARTMENT OF HEALTH FEES

Food and drug licenses..... \$ 5.00 annual license

Reference:

Section 27-614, R.C.M. 1947

Copies of birth and death certificates..... \$ 2.00 fee each copy

Reference:

Section 69-4407, R.C.M. 1947

Public Water Analysis..... Fee set by Department of Health

Reference:

Section 69-4904, R.C.M. 1947

Private water analysis..... Fee set by Department of Health

Reference:

Board decision

Hospitals and long-term care facilities..... \$ 20.00 annual license

Reference:

Section 69-5204, R.C.M. 1947

Sanitary licenses..... \$ 5.00 annual license

Reference:

Section 69-5403, R.C.M. 1947

Tourist campgrounds..... \$ 5.00 annual license

Reference:

Section 69-5605, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 49,855
FY 1965.....	46,549
FY 1966.....	61,402
FY 1967.....	63,158
FY 1968.....	65,704
FY 1969.....	67,902

DEPARTMENT OF PUBLIC WELFARE

PUBLIC WELFARE ESTATES

The State's proportionate share of moneys recovered through liens on the real property in estates of deceased former recipients of public assistance, other than aid to dependent children and general relief.

Reference:

Section 71-250, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 54,563
FY 1965.....	54,108
FY 1966.....	49,950
FY 1967.....	58,987
FY 1968.....	48,914
FY 1969.....	34,784

PUBLIC SAFETY

HIGHWAY PATROL

DRIVERS LICENSES

Drivers and chauffeurs licenses..... \$ 4.00 biennially⁽¹⁾

Reference:

Section 31-135, R.C.M. 1947

Duplicate licenses..... \$ 1.00 each issue

Reference:

Section 31-138, R.C.M. 1947

Certified operators abstract..... \$ 1.00 each issue

Reference:

Section 53-420, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 660,481
FY 1965.....	690,422
FY 1966.....	685,557
FY 1967.....	726,487
FY 1968.....	688,058
FY 1969.....	714,136

(1) Five percent of license fees collected are retained by the counties. An additional five percent of said fees are credited to the Earmarked Revenue Fund for Drivers Education. The balance is paid to the General Fund.

HIGHWAY PATROL FINES

Highway Patrol fines for traffic violations are set by the courts within the limits fixed by Montana Law.

Of the above fines, four dollars of each twenty dollars, or twenty percent, whichever is greater, is deposited to the Earmarked Revenue Fund for Drivers Education by authority of Section 4, Chapter 214, Laws of 1969.

Reference:

Section 32-2142, R.C.M. 1947

Section 32-2143, R.C.M. 1947

Section 32-21-157, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 471,208
FY 1965.....	495,592
FY 1966.....	524,010
FY 1967.....	520,655
FY 1968.....	468,894
FY 1969.....	570,587

LICENSING & EXAMINING

REAL ESTATE COMMISSION

REAL ESTATE LICENSES & FEES

Examination..... \$ 20.00 each examination(1)
Resident brokers license..... \$ 25.00 annual license(2)
Non-resident brokers license..... \$ 40.00 annual license(2)
Salesmans license..... \$ 20.00 annual license(2)
Each additional office or place of business..... \$ 15.00 annual license(2)
Each change of place of business, or change of employer or
contractual associate..... \$ 5.00 fee(2)
Duplicate license or pocket card..... \$ 5.00 fee each issue(2)

Reference:

Section 66-1934, R.C.M. 1947

Filing of notice of intention..... \$ 50.00 fee each filing(1)

Reference:

Section 67-2104, R.C.M. 1947

Filing of questionnaire..... \$100.00 fee each filing(1)

Reference:

Section 67-2106, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 5,260
FY 1965.....	6,613
FY 1966.....	5,435
FY 1967.....	7,217
FY 1968.....	4,665
FY 1969.....	5,036

(1) Five percent of moneys collected are deposited to General Fund; balance to Earmarked Revenue Fund.

(2) Twelve and one-half percent of moneys collected are deposited to General Fund; balance to Earmarked Revenue Fund.



PUBLIC INSTITUTIONS

D E P A R T M E N T O F I N S T I T U T I O N S

PER DIEM RATES

Per diem rates are assessed against each resident, or person responsible therefore, of certain institutions as computed by the Department of Institutions. The rates are subject to reduction or waiver upon investigation by the Board.

Reference:

Section 80-1603, R.C.M. 1947

Historical Collection Data:⁽¹⁾

	F Y 1964	F Y 1965	F Y 1966	F Y 1967	F Y 1968	F Y 1969
Boulder River School & Hospital	187,870	193,765	190,833	182,762	236,006	208,732
Center for the Aged.....	24,444	24,066	23,056	22,682	25,220	33,169
Childrens Center.....	39,155	38,170	49,742	44,246	42,371	51,663
Galen State Hospital.....	105,579	96,949	99,555	212,122	259,540	287,962
Veterans Home.....	-0-	-0-	1,842	7,912	11,685	12,739
Warm Springs State Hospital....	323,316	433,539	464,506	427,011	469,935	559,049

(1) The figures shown above, in several instances, do not agree with the amounts recorded by the reimbursement division of the Department of Institutions. This is due to the fact that, in past years, no reconciliation has been made with the figures compiled by the Accounting Division.

MISCELLANEOUS REVENUES

Miscellaneous revenues are collected by each of the institutions for deposit to the General Fund. The bulk of these revenues consists of payments by employees for housing, meals, laundry service, etc. The State Prison is allowed, under certain conditions, to sell products on the open market, and revenue realized from such sales is deposited to the General Fund.

Historical Collection Data:⁽¹⁾

	F Y 1964	F Y 1965	F Y 1966	F Y 1967	F Y 1968	F Y 1969
Boulder River School & Hospital	-0-	2,792	-0-	20,035	17,373	32,437
Center for the Aged.....	-0-	-0-	-0-	-0-	1,993	-0-
Childrens Center.....	-0-	2,720	9,243	-0-	14,811	12,641
Galen State Hospital.....	-0-	-0-	18,135	-0-	-0-	284
Montana State Prison.....	-0-	-0-	-0-	250	12,102	24,588
Mountain View School.....	16,799	14,458	2,197	-0-	3,215	3,171
Pine Hills School.....	-0-	-0-	-0-	-0-	12,220	14,158
Swan River Youth Camp.....	-0-	-0-	-0-	-0-	-0-	2,276
Veterans Home.....	-0-	-0-	-0-	138	5,163	5,798
Warm Springs State Hospital....	-0-	20,284	9,221	23,358	19,344	12,072

(1) The figures shown above do not agree with those shown on the books of the various institutions. This results from the failure of the institutions to reconcile with the Accounting Division records.

EDUCATION

SUPERINTENDENT OF PUBLIC INSTRUCTIONFILM LIBRARY FEES

One dollar fee per week for each film rented (fee set by Superintendent)

Reference:

Section 75-2011, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 21,089
FY 1965.....	44,958
FY 1966.....	52,723
FY 1967.....	56,006
FY 1968.....	65,193
FY 1969.....	61,735

PUBLIC INSTRUCTION FEES

Test of general educational development fees set by Board of Education as follows:

Four dollar fee each test; or

One dollar fee each section of test re-taken

Reference:

Board rule

Printing of school laws..... Charged at cost per copy

Reference:

Section 75-1308, R.C.M. 1947

Textbook licenses..... \$ 2.00 license each new book; or
6.00 license each new series

Reference:

Section 75-3503, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 235
FY 1965.....	264
FY 1966.....	360
FY 1967.....	597
FY 1968.....	563
FY 1969.....	1,127

SUPERINTENDENT OF PUBLIC INSTRUCTION

TEACHERS CERTIFICATION

Two dollar license fee for each year certificate is in force.

Reference:

Section 75-2521, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$ 14,183
FY 1965.....	16,994
FY 1966.....	27,796
FY 1967.....	30,933
FY 1968.....	30,763
FY 1969.....	34,452

MISCELLANEOUS

OTHER INCOMEGENERAL REVENUES

This source title is used to report all miscellaneous revenue collections which do not properly fall into any other category and which do not individually produce sufficient revenue to warrant a separate classification.

Historical Collection Data:

FY 1964.....	\$ 20,662(1)
FY 1965.....	11,333(2)
FY 1966.....	130,303(3)
FY 1967.....	1,013
FY 1968.....	703
FY 1969.....	469

- (1) This figure includes rent collections of \$19,564. which were credited in error to General (Miscellaneous) Revenues.
- (2) This figure includes \$11,073. which represents payment received from the Federal Government for five percent of the net proceeds derived from the sale of public lands and materials within the State in accordance with Public Law 136. This amount was erroneously credited to the General Fund.
- (3) This figure includes interest on investments of \$130,109. which was credited in error to General Revenue.

TRANSFERS IN

This source title is used to report General Fund revenues which result from repayment to the General Fund of moneys temporarily transferred to another fund, and to report any other transfer of moneys to the General Fund from another fund which cannot properly be identified with any other revenue source title.

In addition, this source has reflected such transactions as:

- A. Transfers of appropriations within an agency from one program to another where both are financed with General Fund moneys.
- B. Transfers of appropriations within an agency from one object of expenditure to another by approved budget amendment.
- C. Revenues to the General Fund from outside sources when such revenues represent refunds of moneys previously expended, as in the case of reimbursements from banks for forged warrants.

Historical Collection Data:

FY 1964.....	\$ 30,021
FY 1965.....	66,836
FY 1966.....	39,856
FY 1967.....	208,060
FY 1968.....	492,574
FY 1969.....	156,093

OTHER INCOME

LEGISLATIVE POST AUDIT FEES

Fees are collected from State agencies under certain conditions to cover the cost of audits performed by the Legislative Auditor.

Reference:

Section 79-2313, R.C.M. 1947

Historical Collection Data:

FY 1964.....	\$	-0-
FY 1965.....		-0-
FY 1966.....		-0-
FY 1967.....		-0-
FY 1968.....		-0-
FY 1969.....		5,312

FEDERAL REIMBURSEMENTS

Federal Statute (16 USCA 810) provides that thirty-seven and one-half percent of the net receipts from licenses for the occupancy and use of National Forests and public lands in the various states shall be paid to those states. Montana receives this payment from the Federal Power Commission annually.

Historical Collection Data:

FY 1964.....	\$	18,971
FY 1965.....		11,221
FY 1966.....		10,738
FY 1967.....		13,127
FY 1968.....		11,691
FY 1969.....		-0-(1)

(1) Payment of \$11,691. received in fiscal year 1969, was improperly credited to Interest on Investments.

GENERAL FUND REVENUE COLLECTIONS

Fiscal Years 1964 thru 1969

REVENUE SOURCE BY AGENCY	FY 1964		FY 1965		FY 1966		FY 1967		FY 1968		FY 1969	
	ELECTIVE OFFICIALS											
<u>AUDITOR</u>												
Insurance Taxes & Licenses.....	\$ 2,648,080		\$ 2,722,020		\$ 2,916,967		\$ 2,870,773		\$ 2,950,126		\$ 3,080,786	
Investment Licenses.....	41,347		42,803		54,858		56,298		69,071		103,786	
Powder Magazine Licenses.....	882		682		775		927		1,051		1,982	
<u>BOARD OF RAILROAD COMMISSIONERS</u>												
Railroad Commission Licenses and Fees.....	\$ 398,650		\$ 415,444		\$ 505,183		\$ 510,323		\$ 527,318		\$ 573,563	
<u>SECRETARY OF STATE</u>												
Secretary of State Fees.....	\$ 167,522		\$ 167,339		\$ 187,756		\$ 190,714		\$ 215,379		\$ 245,607	
<u>SUPREME COURT</u>												
Attorneys' Licenses and Court Fees.....	\$ 14,392		\$ 16,684		\$ 13,912		\$ 15,996		\$ 14,180		\$ 14,888	
<u>TREASURER</u>												
County Licenses.....	\$ 13,343		\$ 12,963		\$ 12,124		\$ 10,645		\$ 10,499		\$ 11,302	
Long-Range Bond Excess.....	-0-		-0-		-0-		1,800,000		3,800,000		8,000,000	
TOTAL ELECTIVE OFFICIALS.....	\$ 3,284,216		\$ 3,377,935		\$ 3,691,575		\$ 5,455,676		\$ 7,587,624		\$12,030,914	

REVENUE SOURCE BY AGENCY	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969
<u>GENERAL GOVERNMENT</u>						
<u>DEPARTMENT OF ADMINISTRATION</u>						
Controllers' Revenues.....	\$ 45	\$ 45	\$ 316	\$ 278	\$ 1,880	\$ 760
Pro-Rata Reimbursements.....	-0-	-0-	-0-	-0-	-0-	-0-
Rent Reimbursements.....	N/A	N/A	N/A	17,328	10,526	10,526
<u>BOARD OF EQUALIZATION</u>						
Ad valorem Tax.....	\$ 1,501,725	\$ 1,699	\$ 1,498,638	\$ 106,141	\$ 1,639,749	\$ 1,736,037
Cement Tax.....	98,624	102,995	94,634	123,745	89,556	110,335
Chain Store License Tax.....	181,752	189,082	188,863	192,352	199,985	199,555
Cigarette Taxes.....	3,668,948	3,818,914	3,730,947	3,779,493	3,734,292	3,722,674
Coal Production License Tax.....	11,519	13,577	13,088	14,126	13,096	19,106
Contractors Licenses.....	56,370	64,130	69,385	75,300	77,620	79,210
Corporation License Tax.....	3,787,361	4,403,426	4,875,130	4,965,682	4,690,371	5,164,751
Electrical Energy Tax.....	484,856	509,760	470,050	451,780	426,729	512,751
Freight Line Company Tax.....	158,664	176,117	176,455	204,422	219,091	241,047
Gasoline Refund Permits.....	13,747	5,385	3,897	3,764	5,420	10,594
Individual Income Tax.....	11,023,948	12,496,962	14,670,078	16,539,121	18,927,137	19,982,843
Inheritance Tax.....	2,261,444	2,504,173	2,749,560	2,789,553	2,976,089	3,878,692
Metal Mines Tax.....	701,213	905,207	1,135,743	1,200,735	622,239	728,208
Natural Gas Tax.....	261,381	288,185	298,780	296,855	280,625	347,054
Oil Production License Tax.....	1,824,693	1,793,144	1,985,386	2,105,956	2,255,918	3,157,007
Private Car Line Tax.....	13,978	13,616	15,014	11,205	3,435	21,174
Public Contractors Tax.....	-0-	-0-	-0-	-0-	-0-	900,000
Telegraph Message Tax.....	592	638	552	535	396	498
Telephone License Tax.....	409,121	423,074	448,910	470,589	502,384	572,792
Vermiculite License Tax.....	7,812	6,824	8,163	8,482	7,965	8,433
<u>STATE EXAMINER</u>						
State Examiners Fees.....	\$ 182,009	\$ 196,547	\$ 213,281	\$ 201,754	\$ 207,718	\$ 239,038

REVENUE SOURCE BY AGENCY	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969
<u>HISTORICAL SOCIETY</u>						
Antique Auto Admissions.....	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,167
<u>LANDS AND INVESTMENTS</u>						
Interest on Investments.....	\$ 489,982	\$ 617,216	\$ 493,632	\$ 676,116	\$ 756,065	\$ 872,740
Land Office Fees.....	19,894	15,137	10,352	9,543	16,489	27,225
Sale of Public Land.....	9,769	-0-	12,379	9,160	-0-	-0-
<u>LIQUOR CONTROL BOARD</u>						
Beer Licenses and Taxes.....	\$ 1,089,312	\$ 1,095,636	\$ 1,185,998	\$ 1,181,416	\$ 1,202,693	\$ 1,160,915
Liquor Board Profits.....	2,250,000	3,350,000	3,350,000	2,950,000	3,250,000	3,500,000
Liquor Excise Tax.....	2,803,931	2,917,884	3,092,159	3,722,591	3,929,471	3,606,190
Liquor License Tax.....	475,800	469,740	552,310	532,910	523,430	510,570
TOTAL GENERAL GOVERNMENT.....	\$33,788,290	\$36,484,068	\$41,343,700	\$42,623,604	\$46,577,884	\$51,321,892

AGRICULTURE & NATURAL RESOURCES

DEPARTMENT OF AGRICULTURE

Grain Fees.....	\$ 17,011	\$ 17,550	\$ 22,684	\$ 19,716	\$ 19,413	\$ 19,344
Horticulture Fees.....	68,578	68,362	61,715	70,673	65,747	61,224
Poultry and Dairy Licenses.....	24,574	16,512	16,859	17,043	17,209	15,978
Weights and Measures Fees.....	77,080	61,322	68,025	64,064	65,573	64,419
<u>ENTOMOLOGISTS LICENSE FEES</u>						
Entomologists License Fees.....	\$ 1,552	\$ 1,802	\$ 1,588	\$ 261	\$ 142	\$ 1,575

STATE FORESTER	798	\$ 69	\$ 177	\$ 908	\$ 400	\$ 459
<u>Forester's Fees.....</u>						
Forester's Fees.....	4					

REVENUE SOURCE BY AGENCY	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969
<u>GRASS CONSERVATION COMMISSION</u>						
Grass Conservation Fees.....	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>BOARD OF HAIL INSURANCE</u>						
Hail Insurance Levy.....	\$ 12,210	\$ 12,572	\$ 12,702	\$ 11,075	\$ 13,192	\$ 15,566
<u>LIVESTOCK SANITARY BOARD</u>						
Livestock Sanitary Licenses.....	\$ 2,529	\$ 2,350	\$ 2,669	\$ 2,527	\$ 2,509	\$ 2,495
<u>MILK CONTROL BOARD</u>						
Milk Licenses.....	\$ 1,146	\$ 1,909	\$ 1,108	\$ 1,096	\$ 1,014	\$ 948
<u>WATER RESOURCES BOARD</u>						
Sale of Water.....	\$ 164,480	\$ 164,482	\$ 164,500	\$ 171,500	\$ 154,700	\$ 154,660
TOTAL AGRICULTURE & NATURAL RESOURCES.	\$ 369,958	\$ 346,111	\$ 352,027	\$ 358,863	\$ 339,899	\$ 336,668
<u>HEALTH AND WELFARE</u>						
<u>DEPARTMENT OF HEALTH</u>						
Department of Health Fees.....	\$ 49,855	\$ 46,549	\$ 61,402	\$ 63,158	\$ 65,704	\$ 67,902
<u>DEPARTMENT OF PUBLIC WELFARE</u>						
Public Welfare Estates.....	\$ 54,563	\$ 54,108	\$ 49,950	\$ 58,987	\$ 48,914	\$ 34,784
TOTAL PUBLIC WELFARE.....	\$ 104,418	\$ 100,657	\$ 111,352	\$ 122,145	\$ 114,618	\$ 102,686

REVENUE SOURCE BY AGENCY	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969
<u>PUBLIC SAFETY</u>						
<u>HIGHWAY PATROL</u>						
Drivers Licenses.....	\$ 660,481	\$ 690,422	\$ 685,557	\$ 726,487	\$ 688,058	\$ 714,136
Highway Patrol Fines.....	471,208	495,592	524,010	520,655	468,894	570,587
TOTAL PUBLIC SAFETY.....	\$ 1,131,689	\$ 1,186,014	\$ 1,209,567	\$ 1,247,142	\$ 1,156,952	\$ 1,284,723
<u>LICENSING & EXAMINING</u>						
<u>REAL ESTATE COMMISSION</u>						
Real Estate Licenses and Fees.....	\$ 5,260	\$ 6,613	\$ 5,435	\$ 7,217	\$ 4,665	\$ 5,036
TOTAL LICENSING & EXAMINING.....	\$ 5,260	\$ 6,613	\$ 5,435	\$ 7,217	\$ 4,665	\$ 5,036
<u>PUBLIC INSTITUTIONS</u>						
<u>DEPARTMENT OF INSTITUTIONS</u>						
Boulder River School-Per Diem.....	\$ 187,870	\$ 193,765	\$ 190,833	\$ 182,762	\$ 236,006	\$ 208,732
Center for the Aged-Per Diem.....	24,444	24,066	23,056	22,682	25,220	33,169
Children's Center-Per Diem.....	39,155	38,170	49,742	44,246	42,371	51,663
EastMont Facility for Retarded-Per Diem.....	-0-	-0-	-0-	-0-	-0-	-0-
Galen State Hospital-Per Diem.....	105,579	96,949	99,555	212,122	259,540	287,962
Veterans Home-Per Diem.....	-0-	-0-	1,842	7,912	11,685	12,739
Warm Springs State Hospital-Per Diem.....	323,316	433,539	464,506	427,011	469,935	559,049
BOULDER RIVER SCHOOL	\$ -0-	\$ 2,792	\$ -0-	\$ 20,035	\$ 17,373	\$ 32,437

REVENUE SOURCE BY AGENCY	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969
<u>CENTER FOR THE AGED</u>						
Center for the Aged-Misc.	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 1,993	\$ -0-
<u>CHILDREN'S CENTER</u>						
Children's Center-Misc.	\$ -0-	\$ 2,720	\$ 9,243	\$ -0-	\$ 14,811	\$ 12,641
<u>EASTMONT FACILITY FOR RETARDED</u>						
Eastmont Facility for Retarded-Misc.	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-
<u>GALEN STATE HOSPITAL</u>						
Galen State Hospital-Misc.	\$ -0-	\$ -0-	\$ 18,135	\$ -0-	\$ -0-	\$ 284
<u>MONTANA STATE PRISON</u>						
Montana State Prison.	\$ -0-	\$ -0-	\$ -0-	\$ 250	\$ 12,102	\$ 24,588
<u>MOUNTAIN VIEW SCHOOL</u>						
Mountain View School.	\$ 16,799	\$ 14,458	\$ 2,97	\$ -0-	\$ 3,215	\$ 3,171
<u>PINE HILLS SCHOOL</u>						
Pine Hills School.	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 12,220	\$ 14,158
<u>SWAN RIVER YOUTH CAMP</u>						
Swan River Youth Camp.	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 2,276
<u>VETERANS' HOME</u>						
Veterans' Home-Misc.	\$ -0-	\$ -0-	\$ -0-	\$ 138	\$ 5,163	\$ 5,798

REVENUE SOURCE BY AGENCY	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969
<u>WARM SPRINGS STATE HOSPITAL</u>						
Warm Springs State Hospital-Misc.....	\$ -0-	\$ 20,284	\$ 9,221	\$ 23,358	\$ 19,344	\$ 12,072
TOTAL PUBLIC INSTITUTIONS.....	\$ 697,163	\$ 826,743	\$ 868,330	\$ 940,516	\$ 1,130,978	\$ 1,260,739

EDUCATION

SUPERINTENDENT OF PUBLIC INSTRUCTION

Film Library Fees.....	\$ 21,089	\$ 44,958	\$ 52,723	\$ 56,006	\$ 65,193	\$ 61,735
Public Instruction Fees.....	\$ 235	\$ 264	\$ 360	\$ 597	\$ 563	\$ 1,127
Teachers Certification.....	\$ 14,183	\$ 16,994	\$ 27,796	\$ 30,933	\$ 30,763	\$ 34,452
TOTAL EDUCATION.....	\$ 35,507	\$ 62,216	\$ 80,879	\$ 87,536	\$ 96,519	\$ 97,314

OTHER INCOME

General Revenues.....	\$ 20,662	\$ 11,333	\$ 130,303	\$ 1,013	\$ 703	\$ 469
Transfers In.....	\$ 30,021	\$ 66,836	\$ 39,856	\$ 208,060	\$ 492,574	\$ 156,093
Legislative Post Audit Fees.....	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 5,312
Federal Reimbursements.....	\$ 18,971	\$ 11,221	\$ 10,738	\$ 13,127	\$ 11,691	\$ -0-
TOTAL OTHER INCOME.....	\$ 69,654	\$ 89,390	\$ 180,897	\$ 222,200	\$ 504,968	\$ 161,874

PLUS SOURCES DISCONTINUED.....	\$ 2,676,691	\$ 2,978,571	\$ 857,746	\$ 483,276	\$ 315,171	\$ 105,453
TOTAL, GENERAL FUND REVENUES.....	\$ 42,162,846	\$ 45,458,318	\$ 48,701,508	\$ 51,548,175	\$ 57,829,278	\$ 66,707,299

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